

Plante & Moran, PLLC
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Accountants for Debtors and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

:-----X	
In re	: Chapter 11 Case No.
	:
MOTORS LIQUIDATION COMPANY, et al.,	: 09-50026 (REG)
f/k/a General Motors Corp., et al.	:
	:
Debtors.	: (Jointly Administered)
-----X	:

**SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE GUIDELINES
FOR REVIEWING APPLICATIONS FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES FILED UNDER 11 U.S.C § 330**

SECOND INTERIM FEE APPLICATION

Name of Applicant:	Plante & Moran, PLLC	
Time Period:	February 1, 2010 through and including May 31, 2010	
Role in the Case:	Accountants for the Debtors and Debtors in Possession	
Current Application:	Total Fees Requested:	\$332,405.34
	Total Expenses Requested:	\$ 5,870.07
Prior Applications:	Total Fees Requested:	\$354,195.70
	Total Fees Awarded:	\$354,195.70
	Total Expenses Requested:	\$ 5,247.32
	Total Expenses Awarded:	\$ 5,152.55

**SUMMARY OF FIRST INTERIM FEE APPLICATION OF PLANTE & MORAN, PLLC
SERVICES RENDERED FOR THE PERIOD FEBRUARY 1, 2010 THROUGH MAY 31, 2010**

PROFESSIONAL BY LEVEL	CERT ¹	DATE	PRACTICE AREA ²	BILL RATE ³ STND/ BLEND	TOTAL HOURS BILLED ³	TOTAL COMP
Colella, Michael	CPA/CIRA	1980/2004	FSS	\$410	303.2	\$116,589.65
Eckles, Jeff	CPA	1983	ERS	\$390	36.2	13,533.00
Farmer, Doug	CICA	2005	TAX	\$335	122.1	36,210.80
Lewis, Forrest	CPA	1976	TAX	\$375	24.1	9,037.50
Weed, Tim	CPA/CIRA	1988/1997	ROI	\$395	5.2	1,888.11
Woods, John	CPA	1985	PSD	\$335	17.5	5,645.40
Others (less than 5 hrs)			TAX	\$360	7.5	2,701.00
Total Partners			ALL	\$360	515.8	\$185,605.46
Brown, Furney (Alex)	CPA	2008	TCS	\$230	40.7	\$ 8,671.00
Hoekstra, Peggy	CPA/CIA	1994/2005	FSS	\$155	109.3	16,832.48
Merkel, Mike	CPA	2007	TAX	\$244	155.9	37,795.60
Zajac, Mark	CICA	2008	ERS	\$165	127.0	19,420.50
Others (less than 5 hrs)			TAX	\$292	1.4	408.00
Total Associates			ALL	\$192	434.3	\$ 83,127.58
Clark, Ryan			TAX	\$ 80	22.2	\$ 1,776.00
Doot, Brian	CPA	2009	TAX	\$ 88	17.3	1,522.40
Palmer, Stephen	CPA	2009	TAX	\$118	23.7	2,419.00
Strycharz, Jon			TAX	\$ 84	9.1	764.40
Tousain, Alina	CPA	2009	FSS	\$170	287.0	48,421.10
Westrick, Daniel			TAX	\$ 70	17.0	1,190.00
Others (less than 5 hrs)			TAX	\$ 76	1.3	99.00
Total Staff			ALL	\$149	377.6	\$ 56,191.90
Campbell, Michelle	n/a	n/a	ADM	\$ 80	96.9	\$ 5,996.40
Gove, Veronica			ADM	\$ 80	7.8	624.00
Kuchera, Barb			ADM	\$ 80	5.5	440.00
Others (less than 5 hrs)	n/a	n/a	ADM	\$ 88	4.8	420.00
Total Parapro/Admin			ALL	\$65	115.0	\$ 7,480.40
Total All Personnel			ALL	\$230	1,442.7	\$332,405.34

	Transportation	Hotel	Dinner	Total
Total Expenses	\$3,135.00	\$2,426.39	\$308.68	\$5,870.07

¹CIA – Certified Internal Auditor; CICA – Certified Internal Control Auditor; CIRA – Certified Insolvency & Restructuring Advisor; CPA – Certified Public Accountant

²ADM – Paraprofessional/Admin; ERS – Enterprise Risk Management; FSS – Financial Support Services; PSD – Professional Standards Department; ROI – Restructuring and Operations Improvement; TAX – Tax Compliance and Consulting; TCS – Technology Consulting Services

³Individual rate shown represents standard billing rate used for all hours billed except NWT (non-working travel time) and FEE (time entry review, preparation of monthly fee statements, etc.), which are billed at 50% and 65%, respectively

Hearing Date and Time: To Be Determined
Objection Date and Time: To Be Determined

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**UNITED STATES BANKRUPTCY COURT
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In re	:	Chapter 11 Case No.
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MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	:	09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

**SECOND APPLICATION OF PLANTE & MORAN, PLLC, AS ACCOUNTANTS FOR THE
DEBTORS, FOR INTERIM ALLOWANCE OF COMPENSATION FOR PROFESSIONAL
SERVICES RENDERED AND REIMBURSEMENT OF ACTUAL AND NECESSARY
EXPENSES INCURRED FROM FEBRUARY 1, 2010 THROUGH MAY 31, 2010**

TABLE OF CONTENTS

	Page
Preliminary Statement.....	2
Background.....	4
Summary of Professional Compensation and Reimbursement of Expenses Requested.....	5
Summary of Services Performed by P&M During the Compensation Period	7
Actual and Necessary Disbursements of P&M	13
The Requested Compensation Should Be Allowed.....	14
Notice	20
Conclusion	20
Exhibits	
A Certification	
B Summary of Services Rendered by Professional by Level	
C Expense Summary by Type Expense Summary by Month Expense Summary by Professional and Type	
D Hours and Compensation by Project and Work Codes Hours by Project by Month Compensation by Project Code by Month	
E Project and Work Code Descriptions	
F Summary of Detail Hours and Fees by Professional by Work Code	
G Detail Hours and Fees by Professional by Work Code	
H Expenses by Date by Professional	

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Plante & Moran, PLLC (“**P&M**”), Accountants for Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”) and its affiliated debtors in these chapter 11 cases, as debtors and debtors in possession (together with MLC, the “**Debtors**”), for its second application (the “**Application**”), pursuant to sections 330(a) and 331 of title 11, United States Code (the “**Bankruptcy Code**”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), for the interim allowance of compensation for professional services performed by P&M for the period commencing February 1, 2010 through and including May 31, 2010 (the “**Compensation Period**”), and for reimbursement of its actual and necessary expenses incurred during the Compensation Period, respectfully represents:

Preliminary Statement

1. These chapter 11 cases are among the largest and most complex ever filed in the United States. At the inception of these cases, General Motors Corporation (“**GM**,” now known as Motors Liquidation Company) was the largest Original Equipment Manufacturer (“**OEM**”) of automobiles in the United States and the second largest in the world, employed approximately 235,000 employees worldwide, and had, as of March 31, 2009, consolidated reported global assets and liabilities of approximately \$82,290,000,000 and \$172,810,000,000, respectively. As a result of the economic collapse and liquidity crisis that began to surface during the end of 2007 and exploded in 2008, GM and its affiliated debtors commenced these chapter 11 cases and sold substantially all of their assets pursuant to section 363(b) of the Bankruptcy Code to NGMCO, Inc. (“**New GM**”), a purchaser sponsored by the United States Department of the Treasury (the “**U.S. Treasury**”) (“the “**363 Transaction**”).

2. P&M assembled a team of professionals of sufficient capacity and expertise devoted to serving the needs of the Debtors and critical to preserving the value of the MLC assets, for the creditors, employees, and other stakeholders.

3. The size, complexity, and pace of the Debtors' chapter 11 cases is astonishing by any measurement. P&M coordinated its efforts directly with the MLC Board of Directors and the management team including chief restructuring officer, Al Koch, Chief Financial Officer, James Selzer and other personnel provided by AP Services, LLC ("**APS**").

4. The professional services performed and expenses incurred were actual and necessary to preserve and protect the value of the Debtors' assets. In the perspective of the complexity and scale of these cases, P&M's charges for professional services performed and expenses incurred are reasonable under the applicable standards. P&M respectfully asks that the Court grant the Application and allow interim compensation for professional services performed and reimbursement for expenses as requested.

5. This Application has been prepared in accordance with the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 20, 1991 (the "**Fee and Disbursement Guidelines**") and the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "**Amended Guidelines**," and together with the Fee and Disbursement Guidelines, the "**Local Guidelines**"), the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the "**UST Guidelines**"), and the Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 3711] (the "**Administrative Order**," and together with the Local Guidelines and the UST Guidelines, the "**Guidelines**"). Pursuant to the UST Guidelines, the Debtors have reviewed this Application and approved and support interim allowance of the amounts requested by P&M for professional services performed and expenses incurred during the Compensation Period. These guidelines as of July 1, 2010 were used in connection with our first interim Fee Application (through January 31, 2010).

6. Additional guidance considered and incorporated into our filing of this second interim fee application (through May 31, 2010) include the First and Second Advisories filed by the Fee Examiner [Docket No. 5002 and 5263], the Memorandum to Retained Professionals issued by the Fee Examiner dated July 28, 2010 re Applications of Court's April 29 and July 6, 2010 Rulings, and the actual related rulings by Judge Gerber, collectively now considered along with the previous guidelines as the current "Guidelines".

Background

7. On June 1, 2009 (the "**Commencement Date**"), MLC and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

8. On March 17, 2010, the Debtors filed an application to retain and employ P&M as their Accountants *nunc pro tunc* to October 9, 2010 [Docket No. 5292]. Further, *nunc pro tunc* retention was appropriate in view of the transition of various services from New GM to MLC since the sale, the actual scope of services to be provided by P&M and to be included in the Engagement Letter took some time to finalize. Because the Debtors needed the services of P&M to commence in October, P&M agreed to commence rendering services well prior to the time all of the terms of its Engagement Letter had been finalized. The Debtors submitted in its application of employment of P&M that in view of the value of the services rendered by P&M since October, and the fact that this Application was delayed through no fault of P&M, *nunc pro tunc* retention as requested was appropriate. The court issued an Order Authorizing the Retention and Employment of Plante & Moran, PLLC as Accountants and Consultants *nunc pro tunc* to October 9, 2009 signed on April 5,

2010 [Docket No. 5292] to render accounting, tax and consulting services in the prosecution of these chapter 11 cases.

**Summary of Professional Compensation
and Reimbursement of Expenses Requested**

9. P&M seeks allowance of interim compensation for professional services performed during the Compensation Period in the amount of \$332,405.34, and for reimbursement of expenses incurred in connection with the rendition of such services in the amount of \$5,870.07. During the Compensation Period, P&M expended a total of approximately 1,442.7 hours in connection with the necessary services performed.

10. P&M received payments of monthly fee allowances during the Compensation Period for fees or expenses invoiced for the Compensation Period totaling \$268,554.02. P&M now seeks payment by the Debtors of all amounts allowed pursuant to the Administrative Order.

11. P&M regularly monitors its charges and expenses before and after the submission of monthly fee statements for fairness, compliance with all rules and requirements and potential errors. During the Compensation Period, P&M did not have any significant reduction to its services rendered or request for expense reimbursement except for approximately 45 hours and \$16,000 of professional fees at standard rates incurred during this Compensation Period (all in March) relating to preparation of our initial fee application, fee statement and review/editing of related time entries that P&M considered excessive and therefore not billed to the estate.

12. P&M will continue to diligently monitor its charges and expenses and, where appropriate, make appropriate reductions.

13. There is no agreement or understanding between P&M and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these cases.

14. Prior to the commencement of these chapter 11 cases, P&M did not receive any payment from GM as a retainer or in connection with (i) GM's efforts prior to the commencement of these chapter 11 cases to restructure its obligations out of court, (ii) the preparation for GM's chapter 11 cases, nor (iii) any other bankruptcy related matters.

15. The fees charged by P&M in these cases are billed in accordance with P&M's existing billing rates and procedures in effect during the Compensation Period. The rates P&M charges for the services rendered by its professionals and all other staff in these chapter 11 cases are the same rates P&M charges for professional services rendered in comparable bankruptcy and nonbankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable bankruptcy and nonbankruptcy cases in a competitive national accountancy and consulting market.

16. Annexed hereto as Exhibit "A" is a certification regarding compliance with the Guidelines.

17. Annexed hereto as Exhibit "B," pursuant to the UST Guidelines, is a schedule of P&M professionals and admin/paraprofessionals who have performed services for the Debtors during the Compensation Period, the position/level in which each such individual is employed by P&M, the area in which each individual practices, the hourly billing rate charged by P&M for services performed by such individuals, the year in which each professional first achieved their position and CPA or other relevant Certification, if applicable, and the aggregate number of hours expended in this matter and fees billed therefore.

18. Annexed hereto as Exhibit "C" is a summary schedule specifying the categories of expenses for which P&M is seeking reimbursement and the total amount for each expense category. An itemized schedule of all such expenses, subject to redaction or modification where necessary to protect the Debtors' estates, is annexed hereto as Exhibit "H."

19. Annexed hereto as Exhibit “D,” pursuant to the UST Guidelines, is a summary of P&M’s time records billed by professional during the Compensation Period using project categories and work codes hereinafter described, also annexed hereto as Exhibit “E”. P&M maintains computerized records of the time spent by all P&M professionals and other staff in connection with the prosecution of the Debtors’ chapter 11 cases. Copies of these computerized records have been furnished to the Debtors and, subject to redaction or modification to protect the Debtors’ estates, a summary by professional by project work code has been annexed hereto as Exhibit “F,” and the detailed listing of time entries by project work code has been annexed hereto as Exhibit “G,” in the format specified by the UST Guidelines.

20. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, P&M reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application.

**Summary of Services Performed by
P&M During the Compensation Period**

21. MLC originated under a very unique bankruptcy arrangement and its Board of directors and management team are charged with the mission of administering, maintaining, safeguarding and liquidating certain assets of GM.

22. MLC’s board of directors has fiduciary duties to various constituencies and oversight responsibility of the estate. MLC’s board of directors retained P&M through management to: perform cash receipts and disbursements procedural testing (“Testing”), and assess, design and test the Company’s internal control structure/environment for operational effectiveness (“Controls”). P&M was also retained to provide various outsourced tax compliance, reporting and consulting services (“Tax”).

23. Generally, P&M provided the following services: tax compliance and tax consulting services; periodic verification/testing procedures on amounts financially reported; assess, assist in implementing and periodic monitoring of MLC system of internal control; and, other accounting and consulting services on an as requested basis. P&M accounting and internal control structure/environment related services were guided by directives from the board of directors and determined collectively with Jim Selzer, CFO, and Scott Hamilton, Controller. P&M tax services were determined collectively with Rick Zablocki, Chief Tax Officer, based on a joint review of MLC's continuing requirements and agreement with MLC with regard to the nature, timing and extent of the services provided.

24. This is P&M's second Interim Fee Application and covers the services provided by P&M from February 1 through May 31. During our original and only prior interim compensation period (October 9, 2009 through January 31, 2010), P&M initiated but did not complete certain significant discreet projects that included: procedural/substantive testing for the MLC reporting period July 10, 2009 to December 31, 2009 ("2009 Testing") and assisting MLC in developing and establishing internal controls ("Establishing Controls"). The 2009 Testing was completed during this Compensation Period (May Fee Application). Our Establishing Controls work continued from our initial compensation period ("January Fee App") through this Compensation Period ("May Fee App") and will continue into our next compensation period ("September Fee App").

25. The timing and scope of our non-tax work is primarily driven by MLC fiscal (annual and quarterly) reporting periods and scheduled dates for regular BOD meetings (every two months). The timing and scope of our tax work is driven by federal, state and local taxing authority due dates and other requirements with seasonal peaks near the major and common required filing dates.

26. During this Compensation Period, we reported to the BOD twice. Our first report in mid February 2010 focused primarily on our findings from our 2009 testing with status reports on

our Establishing Controls and Tax work. Our second report to the BOD in mid April 2010 updated the BOD from our first interim Testing work for fiscal 2010 and continued Establishing Controls.

27. The following provides additional detailed information further explaining our services provided and is presented by how services were organized and reported to management and the BOD.

2009 Testing and Establishing Controls

28. During this Compensation Period, we reported to MLC's management and board of directors our findings and recommendations relating to our 2009 Testing and various accounting and consulting services necessary during the transition from "prior informal control structure/environment" (New GM); tested amounts financially reported; assessed newly implemented system of internal controls; helped the management with the transition of the responsibility to compile and file the tax returns for "B Period (July 10, 2009 – December 31, 2009)"; and provided tax planning services related to compilation of periodic tax returns for year 2010. During the 2009 financial reporting year, the Company's core accounting records were maintained without the benefit of automated accounting and financial reporting systems and MLC relied on New GM, under the TSA, for certain key activities. Thus, the period tested was under the "prior informal control structure/environment".

29. Management in executing control and judgment in carrying out day-to-day activities recognized the need to transition from a "prior informal control structure/environment" as soon as practical.

30. Testing procedures performed by P&M, as agreed to by the board of directors and management, included monitoring and evaluating MLC's cash receipts and disbursements and the operation of its internal controls for the period from July 10, 2009 through December 31, 2009.

31. Our substantive testing of cash related activity and balances included: comparing information reflected in the accounting records for each selected transaction to the relevant contracts,

invoices, cash summaries, bank deposit information and other source documents; determining whether appropriate approvals and authorizations were obtained in accordance with the Company's internal policies, procedures, and US Bankruptcy Court requirements; determining whether MLC retained and can produce the adequate and sufficient supporting documentation for each selected transaction; comparing month end bank balance per MLC bank reconciliation to balance per bank statement and reviewed reconciling items for reasonableness. Additional specific procedures were performed on disbursements for professional fees due to the unique characteristics of these payments and US Bankruptcy Court requirements.

32. Internal control structure/environment efforts focused on developing corporate governance documents, policies and procedures appropriate to MLC's situation and integrating control testing with substantive testing for cash related activities and balances. This included assessing and testing the 2009 prior informal control structure/environment as well as planning for the future (new) internal control environment.

33. A significant element to assisting MLC in developing the new (post New GM dependent structure) related to assessing and implementing technology controls associated with MLC's core accounting systems and the information technology (IT) infrastructure, including General Controls, Accounts Payable (Vendor Setup and Maintenance, Purchase Order and Voucher Maintenance) and Accounts Receivable, implemented as of January 2010. At the time of our initial review, the FAS (Fixed Asset Application) and the FRX (Consolidated Reporting Application) modules were under development and therefore will be assessed at a later date.

Update for 2010 Interim Testing and Continuing Controls

34. During this Compensation Period, we also reported a second time to management and the BOD updating them on 2010 interim testing and continuing controls work.

35. Beginning January 2010, MLC transitioned to a new environment that includes corporate governance documents; tailored policies and controls; specific desktop procedures; a new

accounting system (MAS 2000) with general ledger, reporting and other modules; and, notification, monitoring and exception reporting.

36. P&M consulted the Company's management of the corporate governance documents and compiled the first draft, which was submitted for the review and discussion at the April 15, 2010 board member meeting. We have also compiled the Company's initial drafts of policies and procedures and helped MLC is in the process of drafting and adopting desktop procedures in various areas.

37. P&M assessed the technology controls associated with MLC's new accounting system (MAS 200) and the information technology (IT) infrastructure. We have provided guidance and recommendations relating to the customization and implementation of the Company's core accounting systems. Further, we've assessed management's progressive efforts in implementing corrective recommendations as identified in the initial evaluation of IT technology controls, as well as overall IT controls enhancements implemented. Management has made measurable progress in developing desktop procedures to document IT general control administrative procedures and task.

38. Testing procedures performed by P&M, as agreed to by the board of directors and management, included monitoring and evaluating MLC's cash receipts and disbursements and the operation of its internal controls for the period from January 1 through March 15, 2010.

39. Our substantive testing of cash related activity and balances included: comparing information reflected in the accounting records for each selected transaction to the relevant contracts, invoices, cash summaries, bank deposit information and other source documents; determining whether appropriate approvals and authorizations were obtained in accordance with the Company's internal policies, procedures, and US Bankruptcy Court requirements; determining whether MLC retained and can produce the adequate and sufficient supporting documentation for each selected transaction; comparing month end bank balance per MLC bank reconciliation to balance per bank statement and reviewed reconciling items for reasonableness. Additional specific procedures were

performed on disbursements for professional fees due to the unique characteristics of these payments and US Bankruptcy Court requirements.

40. P&M integrated the control testing with substantive testing for cash related activities and balances and assessed management's progressive efforts in implementing corrective recommendations as identified cash receipts and cash disbursements testing for the period July 10 to December 31, 2009.

41. Our internal control structure/environment efforts included drafting the Company's key financial and operations controls (cash and non-cash related), which were presented during the February 2010 board of directors meeting, and updating these key controls during the first quarter of 2010. We've reduced the number of control procedures to reflect the implementation of mitigating controls and tailoring to match MLC's continually evolving operations for improved efficiency and effectiveness. P&M assessed the extent to which management has implemented the key financial and operational controls.

Tax Consulting, Reporting and Compliance

42. Tax related consulting services provided included: planning, research and consulting related to foreign income tax returns (Nova Scotia), Section 363 multistate tax return (WA, DE, TX, OH), sales, use, and gross receipts (excise) tax returns and personal property tax returns; preparation of sales, use, and gross receipts (excise) tax memorandum; assistance with corporate reorganization plans to reduce accounting and tax and compliance burden and sale of assets; and, tax planning and consultation related to transition between accounting staff and systems, including consultation on data points necessary to properly accrue ongoing sales and seller's use tax obligations.

43. Transition for tax preparation services and other assistance also included: calculation of estimated tax payments and tax return extension payments; tax policies and procedures; research on state, local and international tax matters and issues; research on bad debt expense and swap agreements issues; tax planning around timing of gain or loss recognition in sale of properties;

analysis and planning for tax issues arising from the Chapter 11 Bankruptcy including: terminating filing responsibility, reduction of favorable tax attributes (net operating losses), intercompany tax assets and liabilities especially where not all entities are in bankruptcy; review of sales or seller's use tax exemptions related to liquidation sale of assets.

44. Tax services provided by P&M during the Compensation Period primarily focused on planning for MLC's transition away from New GM for tax services under the TSA agreement and consulting and planning on federal, state and local and other tax related matters. During January 2010, MLC and New GM agreed for P&M rather than New GM to prepare the "B Period (July 10, 2009 – December 31, 2009) tax returns" for MLC. This added to the importance and urgency of the tax planning burden on MLC with P&M's assistance during the Compensation Period.

45. Tax related consulting services provided included planning, research, consultation and compilation of tax returns. We also continued providing: assistance with reduction of tax compliance burden; tax planning and consultation related to transition between accounting staff and systems; assistance with tax return extension payments, tax policies and procedures; research on tax matters and issues; analysis and planning for tax issues arising from the Chapter 11 Bankruptcy.

46. P&M also provided tax planning related to consummated and potential future transactions, particularly involving the sale of assets, and the plan of reorganization and reporting requirements associated with retained tax incentives, grants or credits.

Actual and Necessary Disbursements of P&M

47. As set forth in Exhibit C hereto, P&M has disbursed \$5,870.07 as expenses incurred in providing professional services during the Compensation Period. These expenses are reasonable and necessary in light of the types of services performed and the size and complexity of the Debtors' cases. P&M has made every effort to minimize its disbursements and the actual expenses incurred in providing professional services were absolutely necessary, reasonable, and justified under the circumstances to serve the needs of the Debtors, their estates, and creditors.

48. Out of pocket expenses are substantially comprised of travel related expenses for staff from out of town offices (typically 2 hours or farther away) and parking expenses at MLC's offices in Detroit. Travel for out of town staff was limited to the extent possible. All travel related expenses are in compliance with the MLC Expense Policies (published on website). All overnight accommodations are at MLC preferred (or less expensive) hotels. Mileage reimbursement is P&M (and IRS approved) rate of \$0.50 per mile. Meals related to out of town travel are in accordance with P&M standard practices and in compliance with our retention and local rules. Our expenses do not include any meal for anyone with less than 6 hours billed to MLC for the same day nor personal expenses for reimbursement. We did not have any overtime meals during the Compensation Period.

49. Expense reimbursements are passed through at actual cost incurred without a markup or profit on the service to P&M.

50. P&M does not invoice the debtors' estate as expense for photocopies, facsimiles, cellular phone or overtime expenses for any personnel.

The Requested Compensation Should Be Allowed

51. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." *Id.* § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded to [a] professional person, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

(A) the time spent on such services;

(B) the rates charged for such services;

- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

Id. § 330(a)(3)

52. An analysis of these factors relative to the services P&M performed during the Application Period is set forth below:

Time Spent on Services

53. The professional services performed by P&M on behalf of the Debtors during the Compensation Period required an aggregate expenditure of 1,442.7 recorded hours by P&M partners, associates, staff and paraprofessional/administrative support. Of the aggregate time expended, 515.8 hours were by partners, 434.3 hours were by associates, 377.6 hours were by staff, and 115.0 hours were by administrative/paraprofessionals of P&M. Individual days worked in excess of 10 hours per day totaled eighteen for the entire P&M team with four of those days in excess of 12 hours.

54. Fees relating to retention (RET), fee applications (FAP) and review of time entries, preparation of fee statements, etc. (FEE) approximated 3%, 6% and 5%, respectively. Hours related to the FEE work code were billed at a reduced rate of 65% (35% discount) and further excludes approximately 45 hours and \$16,000 of time written-off and not billed. A significant factor to note is that our retention was *nunc pro tunc* from April 5, 2010 to October 9, 2009, causing additional time and numerous revisions to retention and fee documents time that would otherwise not have been required. P&M believes the net amount billed for all these categories are reasonable, necessary and appropriate.

The Rates Charged for Services

55. During the Compensation Period, P&M billed the Debtors for time expended based on hourly rates ranging from \$70 to \$410 per hour for practice professionals and \$80 to \$120 for administrative/paraprofessionals. Allowance of compensation in the amount requested would result in an overall blended hourly billing rate of approximately \$230 (based on regular billing rates in effect at the time of the performance of services), consisting of a \$360 blended rate for all partners and a \$158 rate for all non partners. The billing rates for each professional are within the rate schedule included in our retention application.

Necessity of Services

56. The foregoing professional services performed by P&M were actual, necessary, and appropriate to the administration of the Debtors' chapter 11 cases. The professional services performed by P&M were in the best interests of the Debtors and other parties in interest and critical to successfully govern, administer, monitor account and report its cash and cash transactions and safeguard its assets with reasonable but not absolute assurance. Such services provided were necessary for the preservation and maximization of value for all stakeholders and to the orderly administration of the Debtor' chapter 11 estates.

57. Tax preparation services are required to comply with legal requirements. Tax consulting services are beneficial to the estate by minimizing the amount of taxes paid and maximizing amounts available to be paid to MLC creditors and stakeholders. Assistance in developing and establishing a strong internal control structure is necessary to safeguard assets, ensure payments made are authorized and appropriate and amounts reported are accurate. Validation procedures performed on controls and cash transactions and balances are also necessary to know and ensure the internal control structure in place is operating as designed and provide the board of directors with assurance that their fiduciary duties in these areas are met.

Reasonableness of Time Spent on Services

58. Applicant respectfully submits that the services performed were performed within a reasonable amount of time, especially in light of the complexity of Debtors' cases and the nature of the issues addressed therein.

59. During the Compensation Period, the time spent by partners was more prominent due to the complexity, importance, and nature of the issues and tasks involved. It is particularly important to note that the internal control structure/environment was ad hoc and the accounting methods and systems were newly created and evolving through and past the Compensation Period. This required a higher than usual percentage of partner time. As a result, the average experience level of all mid level staff (associates) was very low to the balance heavy partner time required to still achieve an overall blended rate of approximately \$230.

60. There were many meetings and conferences involving multiple P&M specialists representing different areas with specialized knowledge required for consulting and concurring with assessments and decisions critical to the estate. Based on the reason specific individuals participated in such activities, the project category or work code used for time reporting purposes could be different. For example, the tax area includes bankruptcy, federal and state/local tax specialists.

61. The professional services charged were performed expeditiously and efficiently. The time constraints facing MLC, the board of directors reporting requirements and responsibilities, the public visibility of Debtor's chapter 11 case and the scrutiny related to the use of public funds have required P&M to devote significant time in providing accounting, tax and consulting services on behalf of the Debtor. Compensation for such services as requested is commensurate with the complexity, importance, nature of the issues and tasks involved.

Certifications, Skills and Experience

62. The professional services performed by P&M were rendered by members of its Financial Support Services, Enterprise Risk Management, Technology Consulting Services, Tax

Compliance and Consulting, and Professional Standards practice groups and from several offices. P&M enjoys a national reputation for its expertise in accounting, tax and consulting. Substantially all of P&M's core team of professionals possess one or more of the following certifications: Certified Public Accountant (CPA), Certified Insolvency and Reorganization Advisor (CIRA), Certified Internal Auditor (CIA), and Certified Internal Control Auditor (CICA). Staff with such certifications billed in excess of 96% of the total professional (non-paraprofessional/administrative) hours during this Compensation Period.

63. P&M routinely hires interns that are typically between their fourth and fifth year in obtaining their Masters in Accounting. In this Compensation Period, approximately 18 hours was billed for two interns to assist in inputting data in tax return preparation. The hourly rate for these individuals was \$70, which is less than our lowest rate for paraprofessional and administrative staff. It is our standard practice to bill interns at such rates and we believe the rate for a very limited number of hours is reasonable and appropriate for the services provided.

Customary Fees for the Type of Services Rendered

64. Applicant respectfully represents that the fees requested herein are the customary charges for the type of services rendered and are based upon the hours actually spent and multiplied by the normal billing rate for work of this nature by P&M. The billing rate is the hourly rate charged by the P&M for professional and administrative/paraprofessional services rendered in comparable bankruptcy and non-bankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable bankruptcy and non-bankruptcy cases in a competitive national legal market.

65. Whenever possible, P&M sought to minimize the costs of its services to the Debtor by utilizing talented staff and paraprofessionals to handle more routine aspects of the work performed.

66. A core P&M team was utilized throughout the duration of the Compensation Period in each project category area to minimize start up or investment time required. We also used one point of contact to minimize the costs of intra-P&M communication and education about the Debtor's circumstances wherever practical.

67. P&M does not invoice as expense for photocopies, facsimiles, cellular phone or overtime expenses for any personnel. P&M's standard billing rate practice is to invoice administrative staff time performed directly for bankruptcy and non-bankruptcy clients based on standard hourly rates. P&M's regular practice is not to include components for those charges in overhead when establishing billing rates for its professionals and to charge these hours to the specific clients served during the regular course of the rendition of services.

68. Each of the out-of-pocket expense categories do not exceed the maximum rate set by the UST Guidelines or Local rules.

Overall

69. P&M submits that the services for which it seeks compensation and the expenditures for which it seeks reimbursement in this Application were necessary for and beneficial to the preservation and maximization of value for all stakeholders and the orderly administration of the Debtors' chapter 11 estates. P&M worked assiduously to anticipate or respond to the issues that have arisen and played a critical role in expeditiously, economically and seamlessly. Such services and expenditures were necessary to and in the best interests of the Debtors' estates and creditors. The compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estates, and all parties in interest.

70. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, and tasks involved. The professional services charged were performed expeditiously and efficiently. Whenever possible, P&M sought to minimize the costs of its services to the Debtors by utilizing talented associates or staff to handle

tasks that could be effectively delegated or more routine aspects of services performed.

71. In sum, the services rendered by P&M were necessary and beneficial to the Debtors' estate and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved. Accordingly, approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

Notice

72. Notice of this Application has been provided by attorneys for the Debtors to parties in interest in accordance with the Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated August 3, 2009 [Docket No. 3629]. P&M submits that such notice is sufficient and no other or further notice need be provided.

73. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

Conclusion

70. P&M respectfully requests the Court enter an Order authorizing (i) an interim allowance of compensation for professional services rendered during the Compensation Period in the amount of **\$305,034.88**, consisting of **\$299,164.81** representing 90% of fees incurred during the Compensation Period, and reimbursement of **\$5,870.07** representing 100% of actual and necessary expenses incurred during the Compensation Period; (ii) that the allowance of such compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to P&M's right to seek additional compensation for services performed and expenses incurred during the Compensation Period, which were not processed at the time of this Application; (iii) directing payment by the Debtors of the difference between the amounts allowed and the amounts previously paid (\$268,554.02) by the Debtors pursuant to the Administrative Order; and (iv) such other and further relief as is just.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as is just.

Dated: Southfield, Michigan
August 4, 2010

A handwritten signature in black ink, reading "Michael A. Colella". The signature is written in a cursive, flowing style.

Michael Colella, Partner
Plante & Moran, PLLC
27400 Northwestern Highway
PO Box 307
Southfield, MI 48037
Telephone: (248) 223-3611
Facsimile: (248) 603-5582

Accountants for Debtors
and Debtors in Possession

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC
FOR THE PERIOD FEBRUARY 1, 2010 THROUGH MAY 31, 2010**

Exhibit A

Certification

Hearing Date and Time: To Be Determined
Objection Date and Time: To Be Determined

Plante & Moran, PLLC
Michael Colella, Partner
27400 Northwestern Highway
PO Box 307
Southfield, MI 48037
Telephone: (248) 223-3611
Facsimile: (248) 603-5582

Accountants for Debtors and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	:
	:
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i> ,	:
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	:
	:
-----X	

Chapter 11 Case No.
09-50026 (REG)
(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES
AND DISBURSEMENTS FOR PROFESSIONALS IN RESPECT
OF SECOND APPLICATION OF PLANTE & MORAN, PLLC
FOR INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, Michael Colella, hereby certify that:

1. I am a partner with the applicant firm, Plante & Moran, PLLC (“**P&M**”), with responsibility for the chapter 11 cases of Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”) and its affiliated debtors, as debtors and debtors in possession in the above-captioned cases (collectively with MLC, the “**Debtors**”), in respect of compliance with the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 20, 1991 (the “**Fee and Disbursement Guidelines**”)

and the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the “**Amended Guidelines**,” and together with the Fee and Disbursement Guidelines, the “**Local Guidelines**”), the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the “**UST Guidelines**”) and the Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 3711] (the “**Administrative Order**”), the First and Second Advisories filed by the Fee Examiner [Docket No. 5002 and 5463], the Memorandum to Retained Professionals issued by the Fee Examiner dated July 28, 2010 re Applications of Court’s April 29 and July 6, 2010 Rulings, and the actual related rulings by Judge Gerber (the “Fee Advisories”, and collectively, the “Guidelines”).

2. This certification is made in respect of P&M’s application, dated August 4, 2010 (the “**Application**”), for interim compensation and reimbursement of expenses for the period commencing February 1, 2010 through and including May 31, 2010 (the “**Compensation Period**”) in accordance with the Guidelines.

3. In respect of section 2 of the Fee and Disbursement Guidelines, I certify that the Debtors reviewed the fee application and have approved it.

4. In respect of section B.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines;
- c. the fees and disbursements sought are billed at rates in accordance with those customarily charged by P&M and generally accepted by P&M’s clients; and
- d. in providing a reimbursable service, P&M does not make a profit on that service, whether the service is performed by P&M in-house or through a third party.

5. In respect of section B.2 of the Amended Guidelines and as required by the

Administrative Order, I certify that P&M provided counsel for the debtors and the statutory committee of unsecured creditors appointed in these cases (the “**Committee**”) and the Debtors, with a statement of P&M’s fees and disbursements accrued during the previous month on a timely basis for all months included in the Compensation Period.

6. In respect of section B.3 of the Local Guidelines, I certify that the Debtors, attorneys for the debtors, attorneys for the Committee, and the United States Trustee for the Southern District of New York are each being provided with a copy of the Application.

Dated: Southfield, Michigan
August 4, 2010

A handwritten signature in dark ink, reading "Michael A. Colella". The signature is fluid and cursive, with the first name "Michael" being more prominent than the last name "Colella".

Michael Colella
PLANTE & MORAN, PLLC
27400 Northwestern Hwy
PO Box 307
Southfield, MI 48037
Telephone: (248) 223-3611
Facsimile: (248) 603-5582

Accountants for Debtors
and Debtors in Possession

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC
FOR THE PERIOD FEBRUARY 1, 2010 THROUGH MAY 31, 2010**

Exhibit B

Summary of Services Rendered by Professional by Level

EXHIBIT B

**SUMMARY OF SECOND INTERIM FEE APPLICATION OF PLANTE & MORAN, PLLC
SERVICES RENDERED FOR THE PERIOD FEBRUARY 1, 2010 THROUGH MAY 31, 2010**

PROFESSIONAL BY LEVEL	CERT⁴	DATE	PRACTICE AREA⁵	BILL RATE⁶ STND/ BLEND	TOTAL HOURS BILLED³	TOTAL COMP
Colella, Michael	CPA/CIRA	1980/2004	FSS	\$410	303.2	\$116,589.65
Eckles, Jeff	CPA	1983	ERS	\$390	36.2	13,533.00
Farmer, Doug	CICA	2005	TAX	\$335	122.1	36,210.80
Lewis, Forrest	CPA	1976	TAX	\$375	24.1	9,037.50
Weed, Tim	CPA/CIRA	1988/1997	ROI	\$395	5.2	1,888.11
Woods, John	CPA	1985	PSD	\$335	17.5	5,645.40
Others (less than 5 hrs)			TAX	\$360	7.5	2,701.00
Total Partners			ALL	\$360	515.8	\$185,605.46
Brown, Furney (Alex)	CPA	2008	TCS	\$230	40.7	\$ 8,671.00
Hoekstra, Peggy	CPA/CIA	1994/2005	FSS	\$155	109.3	16,832.48
Merkel, Mike	CPA	2007	TAX	\$244	155.9	37,795.60
Zajac, Mark	CICA	2008	ERS	\$165	127.0	19,420.50
Others (less than 5 hrs)			TAX	\$292	1.4	408.00
Total Associates			ALL	\$192	434.3	\$ 83,127.58
Clark, Ryan			TAX	\$ 80	22.2	\$ 1,776.00
Doot, Brian	CPA	2009	TAX	\$ 88	17.3	1,522.40
Palmer, Stephen	CPA	2009	TAX	\$118	23.7	2,419.00
Strycharz, Jon			TAX	\$ 84	9.1	764.40
Tousain, Alina	CPA	2009	FSS	\$170	287.0	48,421.10
Westrick, Daniel			TAX	\$ 70	17.0	1,190.00
Others (less than 5 hrs)			TAX	\$ 76	1.3	99.00
Total Staff			ALL	\$149	377.6	\$ 56,191.90
Campbell, Michelle	n/a	n/a	ADM	\$ 80	96.9	\$ 5,996.40
Gove, Veronica			ADM	\$ 80	7.8	624.00
Kuchera, Barb			ADM	\$ 80	5.5	440.00
Others (less than 5 hrs)	n/a	n/a	ADM	\$ 88	4.8	420.00
Total Parapro/Admin			ALL	\$65	115.0	\$ 7,480.40
Total All Personnel			ALL	\$230	1,442.7	\$332,405.34

¹CIA – Certified Internal Auditor; CICA – Certified Internal Control Auditor; CIRA – Certified Insolvency & Restructuring Advisor; CPA – Certified Public Accountant

²ADM – Paraprofessional/Admin; ERS – Enterprise Risk Management; FSS – Financial Support Services; PSD – Professional Standards Department; ROI – Restructuring and Operations Improvement; TAX – Tax Compliance and Consulting; TCS – Technology Consulting Services

³Individual rate shown represents standard billing rate used for all hours billed except NWT (non-working travel time) and FEE (time entry review, preparation of monthly fee statements, etc.), which are billed at 50% and 65%, respectively

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC
FOR THE PERIOD FEBRUARY 1, 2010 THROUGH MAY 31, 2010**

Exhibit C

**Expense Summary by Type
Expense Summary by Month
Expense Summary by Professional and Type**

EXHIBIT C

**EXPENSE SUMMARY BY PLANTE & MORAN, PLLC
INTERIM PERIOD FEBRUARY 1, 2010 THROUGH MAY 31, 2010**

EXPENSE BY TYPE	AMOUNTS
Transportation	\$3,135.00
Hotel	2,426.39
Meals	308.68
TOTAL EXPENSES REQUESTED	\$5,870.07

EXPENSE BY MONTH	FEBRUARY	MARCH	APRIL	MAY	TOTAL
Transportation	\$1,098.60	\$1,005.00	\$1,031.40	\$0	\$3,135.00
Hotel	1,483.50	942.89			2,426.39
Meals	176.20	113.48	19.00		308.68
TOTAL EXPENSES REQUESTED	\$2,758.30	\$2,061.37	\$1,050.40	\$0	\$5,870.07

PROFESSIONAL	TRANSPORTATION	HOTEL	MEALS	TOTAL
Brown, Furney (Alex)	\$ 227.00	\$ 100.57	\$ 18.65	\$ 396.22
Colella, Michael	1,031.40		19.00	1,050.40
Farmer, Doug	661.20	1,038.45	121.46	1,821.11
Hoekstra, Peggy	72.00			72.00
Palmer, Stephen	231.00	100.57	5.67	337.24
Woods, Jon	6.00			6.00
Zajac, Mark	856.40	1,186.80	143.90	2,187.10
TOTAL EXPENSES REQUESTED	\$3,135.00	\$2,426.39	\$308.68	\$5,870.07

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC
FOR THE PERIOD FEBRUARY 1, 2010 THROUGH MAY 31, 2010**

Exhibit D

**Hours and Compensation by Project and Work Codes
Hours by Project by Month
Compensation by Project Code by Month**

EXHIBIT D

**COMPENSATION BY WORK CODE FOR SERVICES RENDERED BY PLANTE & MORAN, PLLC
INTERIM PERIOD FEBRUARY 1, 2010 THROUGH MAY 31, 2010**

HOURS AND COMPENSATION BY PROJECT AND WORK CODES

CODE	PROJECT	HOURS	AMOUNT
	CONTROLS		
GOV	Corporate Governance	30.5	\$ 10,123.50
PPP	Process, Policies and Procedures	166.8	46,000.50
RCM	Risk Control Matrix	50.7	11,326.50
SYS	Information Technology Systems and Security	55.1	14,414.00
	TESTING		
DIS	Cash Disbursements	224.3	53,692.00
REC	Cash Receipts	106.3	21,073.00
CAS	Cash Reconciliations and Balances	115.3	25,019.50
RPT	Reporting (Financial and to the BOD)	51.5	15,812.00
	TAX		
FDC	Federal Consulting	35.3	12,923.20
FDR	Federal Returns	14.2	5,136.00
SLC	State and Local Consulting	32.6	10,452.90
SLR	State and Local Returns	241.6	44,017.20
	ADMINISTRATIVE		
RET	Retention	50.0	12,095.50
FEX	Fee Examiner	11.7	4,797.00
FAP	Fee Application	69.8	19,877.50
FEE	Fee Statements and Applications	113.5	15,604.24
	TRAVEL		
NWT	Non-Working Travel	73.5	10,040.80
	TOTAL	1,442.7	\$332,405.34

HOURS BY PROJECT CODE BY MONTH

HOURS	February	March	April	May	Feb-May
Controls	187.5	90.2	16.2	9.2	303.1
Testing	240.3	212.5	44.6	0.0	497.4
Tax	69.1	121.3	106.8	26.5	323.7
Travel	37.9	24.4	9.2	2.0	73.5
Admin	93.0	94.0	45.6	12.4	245.0
TOTAL	627.8	542.4	222.4	50.1	1,442.7

COMPENSATION BY PROJECT CODE BY MONTH

COMPENSATION	February	March	April	May	Feb-May
Controls	\$ 50,695.00	\$ 22,000.50	\$ 5,397.00	\$ 3,772.00	\$ 81,864.50
Testing	60,746.50	43,368.00	11,482.00	0.00	115,596.50
Tax	16,270.80	29,806.30	19,889.10	6,563.10	72,529.30
Travel	5,638.20	2,209.60	1,876.00	317.00	10,040.80
Admin	21,573.38	20,108.10	9,110.06	1,582.70	52,374.24
TOTAL	\$154,923.88	\$117,492.50	\$47,754.16	\$12,234.80	\$332,405.34

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC
FOR THE PERIOD FEBRUARY 1, 2010 THROUGH MAY 31, 2010**

Exhibit E

Project and Work Code Descriptions

EXHIBIT E

**PROJECT AND WORK CODE DESCRIPTIONS FOR PLANTE & MORAN, PLLC
INTERIM PERIOD FEBRUARY 1, 2010 THROUGH MAY 31, 2010 (Revised as of May 31, 2010)**

CONTROLS	
GOV	Corporate Governance - Development of policies (6) governing the Board of Directors and corporate behavior, including Corporate Governance Overview and Principles, Code of Business Conduct, Fraud Policy, Whistle-Blower Protection, Environmental, Record Retention and Document Destruction
PPP	Process, Policies and Procedures - Development and drafting of financial and operating processes, policies and procedures (25), including desktop instructions where requested
RCM	Risk Control Matrix – Identifying, developing and drafting key financial and operating processes, risks and mitigating controls (180) and implementing them into the individual policies & procedures
SYS	Information Technology Systems and Security - Review of MAS 200, FAS, and FRX application controls, integration of IT controls with cash and non-cash process areas, and control improvements in the areas of vendor setup, vendor maintenance, accounts payable, accounts receivable and general controls
TESTING	
DIS	Cash Disbursements - Assess existence, accuracy, completeness and authorization of cash disbursements reflected in the accounting records when compared to the relevant contracts, invoices, cash summaries, bank accounts and other source documents
REC	Cash Receipts - Assess existence, accuracy, completeness and authorization of cash receipts reflected in the accounting records when compared to the relevant contracts, invoices, cash summaries, bank accounts and other source documents
CAS	Cash Reconciliations and Balances - Compare cash balances reflected in the accounting records to balances per bank statement. Review bank reconciliations and reconciling items for reasonableness
RPT	Reporting (Treasury, MOR and BOD) – Validate and/or consult on: Treasury Reports (TR) filed under DIP loan (TARP), and Monthly Operating Reports (MOR) filed with the Bankruptcy Court; present P&M reports and attend meetings with independent BOD members and regular BOD meetings
TAX	
FDC	Federal Consulting - Planning and consulting regarding tax consequences of the Section 363 Sale, sale of assets and disposition of claims under proposed Plan(s) of Reorganization, relating to required tax returns for federal and foreign jurisdictions for the period from July 10, 2009 through December 31, 2009 (not done by New GM under its Transition Services Agreement) and subsequent tax periods
FDR	Federal Returns - Preparation of federal (and foreign if required) tax returns, quarterly estimated taxes and reports associated with retained tax incentives, grants or credits
SLC	State and Local Consulting - Planning and consulting regarding tax consequences of the Section 363 Sale, sale of assets and disposition of claims under proposed Plan(s) of Reorganization, for the required tax returns or reports under state, local, sales and personal property jurisdictions for the period from July 10, 2009 through December 31, 2009 and subsequent tax periods
SLR	State and Local Returns - Preparation of state, sales and use, real and personal property tax returns and reports, quarterly estimated taxes and reports associated with retained tax incentives, grants or credits
ADMINISTRATIVE	
RET	Retention - Research, preparation, review, and delivery of retention documents (engagement letter, affidavit, disclosures of conflicts, application for employment) for filing; internal workflows for client acceptance and project reporting; various discussions re retention by management and/or BOD
FEX	Fee Examiner - Preparation of monthly budgets; review and responses relating to advisories, reports, inquiries and requests from Fee Examiner and/or his representatives
FAP	Fee Applications – Preparation of interim and final fee applications
FEE	Fee Statements and Entries – Review of detail time entries and preparation of monthly fee statements
TRAVEL	
NWT	Non-Working Travel – Time spent traveling to/from home office area (generally 2 hours or more) and MLC or other location for MLC meetings, field work, etc.

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC
FOR THE PERIOD FEBRUARY 1, 2010 THROUGH MAY 31, 2010**

Exhibit F

Summary of Detail Hours and Fees by Professional by Work Code

WORK CODE BY PERSON	HOURS	FEES
GOV	30.5	10,123.50
Colella, Mike	12.8	5,248.00
Farmer, Doug	11.5	3,852.50
Zajac, Mark	6.2	1,023.00
PPP	166.8	46,000.50
Brown, Furney	6.3	1,449.00
Colella, Mike	30.6	12,546.00
Farmer, Doug	59.2	19,832.00
Hoekstra, Peggy	0.1	15.50
Tousain, Alina	9.7	1,649.00
Woods, Jon	3.0	1,005.00
Zajac, Mark	57.9	9,504.00
RCM	50.7	11,326.50
Colella, Mike	1.4	574.00
Farmer, Doug	15.4	5,159.00
Zajac, Mark	33.9	5,593.50
SYS	55.1	14,414.00
Brown, Furney	28.4	6,532.00
Colella, Mike	9.0	3,690.00
Farmer, Doug	7.4	2,479.00
Hoekstra, Peggy	0.2	31.00
Tousain, Alina	3.1	527.00
Zajac, Mark	7.0	1,155.00
DIS	224.3	53,692.00
Colella, Mike	66.1	27,101.00
Hoekstra, Peggy	21.4	3,317.00
Johnson, Sue	1.5	120.00
Tousain, Alina	131.9	22,423.00
Woods, Jon	1.0	335.00
Zajac, Mark	2.4	396.00
REC	106.3	21,073.00
Colella, Mike	14.2	5,822.00
Farmer, Doug	0.5	167.50
Hoekstra, Peggy	42.0	6,510.00
Tousain, Alina	47.3	8,041.00
Woods, Jon	0.9	301.50
Zajac, Mark	1.4	231.00
CAS	115.3	25,019.50
Colella, Mike	23.3	9,553.00
Hoekstra, Peggy	43.4	6,727.00
Tousain, Alina	45.5	7,735.00
Woods, Jon	2.9	971.50
Zajac, Mark	0.2	33.00
RPT	51.5	15,812.00
Colella, Mike	23.7	9,717.00
Eckles, Jeff	0.4	156.00
Hoekstra, Peggy	0.4	62.00
Tousain, Alina	19.2	3,264.00
Woods, Jon	7.8	2,613.00
FDC	35.3	12,923.20
Colella, Mike	2.0	820.00
Eckles, Jeff	20.3	7,917.00
Gove, Veronica	0.5	40.00
Greenway, Denise	2.7	1,080.00
Lewis, Forrest	6.0	2,250.00
Merkel, Mike	2.3	561.20
Tousain, Alina	1.5	255.00

WORK CODE BY PERSON	HOURS	FEES
FDR	14.2	5,136.00
Colella, Mike	0.7	287.00
Eckles, Jeff	10.5	4,095.00
Greenway, Denise	0.2	80.00
Merkel, Mike	2.6	634.40
Reinke, Dana	0.2	39.60
SLC	32.6	10,452.90
Lewis, Forrest	18.1	6,787.50
Merkel, Mike	13.1	3,196.40
Ruppel, Curtis	1.4	469.00
SLR	241.6	44,017.20
Biggs, Angela	1.6	124.00
Clark, Ryan	22.2	1,776.00
Darnell, Donna	1.0	120.00
Doot, Brian	17.3	1,522.40
Eckles, Jeff	2.0	780.00
Gove, Veronica	7.3	584.00
Hayduk, Stephen	0.5	35.00
Hord, Ralph	1.2	368.40
Kuchera, Barb	5.5	440.00
Kuchera, Barbara	0.5	40.00
Merkel, Mike	135.9	33,159.60
Palmer, Stephen	17.3	2,041.40
Ruppel, Curtis	3.2	1,072.00
Strycharz, Jon	9.1	764.40
Westrick, Daniel	17.0	1,190.00
RET	50.0	12,095.50
Campbell, Michelle	24.3	1,944.00
Colella, Mike	23.4	9,594.00
Moosekian, Kim	1.0	80.00
Weed, Tim	0.7	276.50
Woods, Jon	0.6	201.00
FEX	11.7	4,797.00
Colella, Mike	11.7	4,797.00
FAP	69.8	19,877.50
Campbell, Michelle	9.9	792.00
Colella, Mike	34.0	13,940.00
Tousain, Alina	22.6	3,842.00
Weed, Tim	3.3	1,303.50
FEE	113.5	15,604.24
Campbell, Michelle	62.7	3,260.40
Colella, Mike	42.1	11,219.65
Hoekstra, Peggy	1.3	130.98
Tousain, Alina	6.2	685.10
Weed, Tim	1.2	308.11
NWT	73.5	10,040.80
Brown, Furney	6.0	690.00
Colella, Mike	8.2	1,681.00
Eckles, Jeff	3.0	585.00
Farmer, Doug	28.1	4,720.80
Hoekstra, Peggy	0.5	39.00
Merkel, Mike	2.0	244.00
Palmer, Stephen	6.4	377.60
Woods, Jon	1.3	218.40
Zajac, Mark	18.0	1,485.00
Grand Total	1442.7	\$ 332,405.34

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC
FOR THE PERIOD FEBRUARY 1, 2010 THROUGH MAY 31, 2010**

Exhibit G

Summary of Detail Hours and Fees by Professional by Work Code

Name	Date	Code	Description	Hours	Amt
Colella, Mike	2/1/10	GOV	Follow-up on Corp Governance items	0.9	369.00
Zajac, Mark	2/3/10	GOV	Review disbursements testing results for suggestions & recommendations	0.8	132.00
Colella, Mike	2/9/10	GOV	Review WGM proposed changes to Corporate Governance and discussions with Farmer (PM)	0.2	82.00
Farmer, Doug	2/9/10	GOV	Update Policies & Procedures for Weil's comments on the CG review	3.5	1,172.50
Farmer, Doug	2/9/10	GOV	Review Weil Comments and incorporate changes into the Corporate Governance P&Ps	1.7	569.50
Farmer, Doug	2/9/10	GOV	Discuss CG Changes recommended by Weil with Colella	0.2	67.00
Zajac, Mark	2/9/10	GOV	Changes made to Corp Gov documents based on feedback rec'd from WGM - Document Retention Policy	2.2	363.00
Zajac, Mark	2/9/10	GOV	Changes made to Corp Gov documents based on feedback rec'd from WGM - Fraud Policy	1.8	297.00
Zajac, Mark	2/9/10	GOV	Changes made to Corp Gov documents based on feedback rec'd from WGM - Corporate Governance Overview edits	1.0	165.00
Zajac, Mark	2/9/10	GOV	Edits/changes rec'd from MLC Outside Counsel (WGM)	0.4	66.00
Farmer, Doug	2/10/10	GOV	Update reviews / policies & procedures for Weil comments & edits	2.5	837.50
Colella, Mike	2/11/10	GOV	Draft qualitative and quantitative detail and summary info for review w/ management	0.6	246.00
Farmer, Doug	3/17/10	GOV	Call w/ Colella (PM) re controls testing and emphasis on cash vs non-cash controls	0.8	268.00
Farmer, Doug	3/22/10	GOV	Assess how we would proceed with changes from BOD if proposed	0.3	100.50
Farmer, Doug	3/25/10	GOV	Review updated Environmental policy	0.3	100.50
Colella, Mike	4/8/10	GOV	Review PM interim summary of work performed, findings and status and then review/edit related documentation summarized for management review prior to BOD meeting	0.5	205.00
Colella, Mike	4/9/10	GOV	Quick review of BOD comments on proposed CG documents to understand nature and types of comments	0.4	164.00
Colella, Mike	4/9/10	GOV	Email to Farmer (PM) re Case (BOD) comments on draft corp governance policies	0.1	41.00
Colella, Mike	4/9/10	GOV	Email to Selzer (MLC) re Case (BOD) comments on draft corp governance policies	0.1	41.00
Colella, Mike	4/11/10	GOV	Emails to/from Selzer (MLC) and Farmer (PM) re revisions and redline version of Corporate Governance Policies	0.4	164.00
Farmer, Doug	4/12/10	GOV	Review Case (BOD) proposed edits and include appropriate revisions in updated corp governance policies for management consideration	2.2	737.00
Colella, Mike	4/14/10	GOV	Conf call with Selzer (MLC) and Gietz (WGM) re approach to discussing CG Policies and at BOD meeting	0.1	41.00
Colella, Mike	4/28/10	GOV	Email response to Selzer (MLC) re proposed changes to Corporate Governance Procedures and posting to website	0.2	82.00
Colella, Mike	4/28/10	GOV	Email from Selzer re revisions to Corp Governance Policies	0.1	41.00
Colella, Mike	4/29/10	GOV	Email from Selzer re revisions to Corp Governance Policies	0.1	41.00
Colella, Mike	5/3/10	GOV	Quick read of corporate governance procedures to develop thoughts on approaching edits requested by Case (BOD) and other feedback from the independent members of the BOD	0.4	164.00
Colella, Mike	5/5/10	GOV	Review notes from BOD meeting re changes to be made to CG Policies	0.2	82.00
Colella, Mike	5/10/10	GOV	Email to Selzer re revising CG policies	0.1	41.00
Colella, Mike	5/10/10	GOV	Email from Selzer (MLC) re revising CG policies	0.1	41.00
Colella, Mike	5/10/10	GOV	Revisions to CG policies from my BOD meeting notes	2.8	1,148.00
Colella, Mike	5/13/10	GOV	Review of all CG policies for internal consistency within each policy and among all policies in connection with BOD suggested edits and other related considerations	2.6	1,066.00
Colella, Mike	5/14/10	GOV	Email to Farmer (PM) re CG proposed changes and response to his suggestions	0.1	41.00

Name	Date	Code	Description	Hours	Amt
Colella, Mike	5/14/10	GOV	Preparation of memo and email to Selzer (MLC) summarizing revisions made to CG Policies, suggestions for web posting of such policies and specific items to consider before final adoption and posting	2.6	1,066.00
Colella, Mike	5/19/10	GOV	Emails from Selzer (MLC) and WGM re PM edits to CG Policies and whistleblower hotline recommendation	0.2	82.00

Name	Date	Code	Description	Hours	Amt
Colella, Mike	2/1/10	PPP	Review current drafts of various Policies and Procedures	2.4	984.00
Zajac, Mark	2/1/10	PPP	Self review of work performed and revisions	2.5	412.50
Zajac, Mark	2/1/10	PPP	Planning for subsequent week	0.6	49.50
Brown, Furney	2/2/10	PPP	Update and revise proposed IT policies	4.3	989.00
Colella, Mike	2/2/10	PPP	Meeting with MLC Asset Sales (Cook and/or Deihgan) and Controller (Hamilton) and PM Controls (Farmer) re MLC management, accounting and sales assets (Real, M&E and other)	1.0	410.00
Colella, Mike	2/2/10	PPP	Draft and edit	0.6	246.00
Colella, Mike	2/2/10	PPP	Discussion with Zajac (PM) re policies and procedures for asset sales	0.4	164.00
Farmer, Doug	2/2/10	PPP	Update the Cash / Non-Cash Control summary for BOD	1.2	402.00
Farmer, Doug	2/2/10	PPP	Discussion with Colella on BOD, Controls, and other planning items	1.2	402.00
Farmer, Doug	2/2/10	PPP	Meeting with Colella, Cook, Hamilton to discuss asset/sales	1.0	335.00
Farmer, Doug	2/2/10	PPP	Controls review and update on IT summary assessment and recommendations	0.8	268.00
Tousain, Alina	2/2/10	PPP	Review and feedback to ERS team on Asset Sale Policy	1.8	306.00
Tousain, Alina	2/2/10	PPP	Review and feedback to ERS team on Cash & Treasury Policy	1.7	289.00
Tousain, Alina	2/2/10	PPP	Review and feedback to ERS team on Cash Disb Policy	1.6	272.00
Tousain, Alina	2/2/10	PPP	Review and feedback to ERS team on Segregation of Duties Policy	1.5	255.00
Tousain, Alina	2/2/10	PPP	Review and feedback to ERS team on Cash Receipts Policy	1.4	238.00
Zajac, Mark	2/2/10	PPP	Review cash disbursement testing exceptions for possible additions to policies and controls	1.2	198.00
Zajac, Mark	2/2/10	PPP	Discuss w/ Farmer re RCM update	0.5	82.50
Zajac, Mark	2/2/10	PPP	Discussion w/ Colella re Policies and Procedures	0.4	66.00
Colella, Mike	2/3/10	PPP	Conf call with (PM) Farmer and Eckles re tax related requirements, necessary controls and review of draft policies and procedures	0.9	369.00
Farmer, Doug	2/3/10	PPP	Planning and preparation of assessment and recommendations	2.4	804.00
Farmer, Doug	2/3/10	PPP	Update Tax Policy based on conference call with Colella, Eckles and	1.5	502.50
Farmer, Doug	2/3/10	PPP	Review Controls (Project Category) hours from inception to date and assess future hours and staffing required	1.0	335.00
Farmer, Doug	2/3/10	PPP	Conference call on Tax policy with Colella, Eckles and Merkel	0.9	301.50
Farmer, Doug	2/3/10	PPP	Conference with Eckles and Colella re tax process and procedures	0.9	301.50
Farmer, Doug	2/3/10	PPP	Update Tax Policy for meeting with Zablocki & Eckles	0.4	134.00
Farmer, Doug	2/3/10	PPP	Discuss CR testing with Hoekstra and Zajac	0.3	100.50
Zajac, Mark	2/3/10	PPP	Drafting and development of key business processes - Claims Administration Policy - General Policy	2.5	412.50
Zajac, Mark	2/3/10	PPP	Drafting and development of key business processes - Claims Administration Policy - Approvals, Authorizations, and Review of Claims sections	2.5	412.50
Zajac, Mark	2/3/10	PPP	Draft I/C questionnaire for Hamilton for controls implemented and working for the period 7/09 - 12/09	2.2	363.00
Zajac, Mark	2/3/10	PPP	Research MLC documents (body meeting packets, legal proceedings, etc) for already established policies related to claims administration	2.0	330.00
Zajac, Mark	2/3/10	PPP	Review cash disbursement testing exceptions for possible additions to policies and controls	1.9	313.50
Zajac, Mark	2/3/10	PPP	Transfer SOD (Separation of Duties) considerations to SOD document summary	1.1	181.50
Zajac, Mark	2/3/10	PPP	Review cash disbursement process narratives and comments provided	0.7	115.50
Zajac, Mark	2/3/10	PPP	Discuss CR testing w/ Farmer and Hoekstra (PM)	0.3	49.50
Brown, Furney	2/4/10	PPP	Update and revise proposed IT Policies	1.5	345.00
Brown, Furney	2/4/10	PPP	Update and revise proposed IT Policies	0.5	115.00
Farmer, Doug	2/4/10	PPP	Internal control policy & procedure review and collation for discussions with management	2.4	804.00
Farmer, Doug	2/4/10	PPP	Environmental meeting with Zajac, Hamilton, Seltzer and Redwine (MLC)	0.6	201.00

Name	Date	Code	Description	Hours	Amt
Farmer, Doug	2/4/10	PPP	Research environmental in prep for meeting with Hamilton and Redwine (MLC)	0.3	100.50
Zajac, Mark	2/4/10	PPP	Drafting and development of key business processes - Claims Administration Policy	2.3	379.50
Zajac, Mark	2/4/10	PPP	Consolidate PPP's and Corp Gov files	1.7	280.50
Zajac, Mark	2/4/10	PPP	Update PPP's with comments/edits from Tousain related to disbursements, receipts, asset sales and reporting to Treasury	1.3	214.50
Zajac, Mark	2/4/10	PPP	Meeting with PM (Farmer) and MLC (Redwine & Hamilton) re: Environmental policies	0.6	99.00
Colella, Mike	2/5/10	PPP	Draft qualitative & quantitative summary info for reviewing w/ management	1.1	451.00
Farmer, Doug	2/5/10	PPP	Development of internal control structure summaries and recommendations for management and BOD considerations	5.5	1,842.50
Farmer, Doug	2/5/10	PPP	Discuss (Colella, Tousain) draft qualitative & quantitative summary info w/ management (Selzer, Hamilton)	1.5	502.50
Farmer, Doug	2/5/10	PPP	Preparation of schedule for discussion with management	0.2	67.00
Zajac, Mark	2/5/10	PPP	Reconcile summarized information to other saved documents	1.2	198.00
Zajac, Mark	2/5/10	PPP	Identify and print copies of all documents needed for status meeting with Hamilton and Selzer (MLC)	0.7	115.50
Zajac, Mark	2/5/10	PPP	Organize and update PPP and Corp Gov files	0.5	82.50
Colella, Mike	2/8/10	PPP	Review selected MLC proposed policies and procedures	0.8	328.00
Farmer, Doug	2/8/10	PPP	Updates to cash and non-cash controls summary	0.7	234.50
Zajac, Mark	2/8/10	PPP	Self review and planning	0.6	99.00
Colella, Mike	2/9/10	PPP	Review and edit while reviewing for integration observations with testing category	1.4	574.00
Farmer, Doug	2/9/10	PPP	Discussions w/ Colella & Tousain re cash testing results, potential recommendations and reporting to mgmt and BOD matters	2.7	904.50
Farmer, Doug	2/9/10	PPP	Discussions w/ Colella & Tousain (PM) and Hamilton (MLC) re cash testing results and reporting to mgmt and BOD matters	1.5	502.50
Zajac, Mark	2/9/10	PPP	Self review, edit and plan	2.6	429.00
Colella, Mike	2/10/10	PPP	Review selected MLC policies and procedures	1.3	533.00
Colella, Mike	2/10/10	PPP	Draft/review/edit preliminary qualitative and quantitative detail results for review with management	0.7	287.00
Farmer, Doug	2/10/10	PPP	Cash Disbursement summary write-up review and assistance	2.0	670.00
Farmer, Doug	2/10/10	PPP	Cash Receipts summary write-up review and assistance	1.7	569.50
Farmer, Doug	2/10/10	PPP	Bank Reconciliation summary write-up review and assistance	1.6	536.00
Farmer, Doug	2/10/10	PPP	Financial Reporting summary write-up review and assistance	1.4	469.00
Farmer, Doug	2/10/10	PPP	Changes / Updates to controls summary	0.6	201.00
Colella, Mike	2/11/10	PPP	Draft qualitative and quantitative detail and summary info for review w/ management	0.9	369.00
Colella, Mike	2/11/10	PPP	Review MLC proposed and additional PM edits to Corporate Governance	0.8	328.00
Farmer, Doug	2/11/10	PPP	Revise qualitative and quantitative detail and summary info for review with management	3.4	1,139.00
Farmer, Doug	2/11/10	PPP	Meeting and discussions with Selzer & Hamilton (MLC) and Colella & Tousain (PM) re qualitative and quantitative information for management and BOD consideration	1.4	469.00
Colella, Mike	2/17/10	PPP	Review of selected P&Ps and suggested edits and 2010 planning/to Farmer (PM)	1.1	451.00
Farmer, Doug	2/17/10	PPP	BOD Package review and support	4.8	1,608.00
Colella, Mike	2/18/10	PPP	Suggested revisions resulting from meeting with BOD	0.8	328.00
Farmer, Doug	2/18/10	PPP	Update and revise PPP prior to BOD meeting	3.0	1,005.00
Farmer, Doug	2/18/10	PPP	Levels of Commitment Authority research, development and recommendations	2.5	837.50
Farmer, Doug	2/18/10	PPP	Read and review Fee Examiners first status report and advisory	0.7	234.50

Name	Date	Code	Description	Hours	Amt
Colella, Mike	3/4/10	PPP	Debrief 2009 and 2010 Q1 info to Hoekstra re approach, procedures and coverage for testing for future planning consideration	0.1	41.00
Farmer, Doug	3/4/10	PPP	Provide feedback to Tousain (PM) re integration of testing and controls work	0.8	268.00
Farmer, Doug	3/5/10	PPP	Provide feedback to Zajac re work and future suggestions	0.3	100.50
Colella, Mike	3/7/10	PPP	Create agenda for preliminary P&M planning meeting addressing goals, scope, staffing, key activities and target dates to meet very tight deadline for Q1	0.6	246.00
Colella, Mike	3/7/10	PPP	Review/edit section in preliminary draft of proforma report to BOD for April meeting	0.4	164.00
Farmer, Doug	3/8/10	PPP	Q1 Planning and approach development (partial)	0.9	301.50
Farmer, Doug	3/9/10	PPP	Q1 Planning and approach development (continued)	1.3	435.50
Zajac, Mark	3/9/10	PPP	Implement changes to financial close policy by Thorson	1.1	181.50
Zajac, Mark	3/9/10	PPP	Planning for work to be performed in week of 3/22	0.4	66.00
Colella, Mike	3/15/10	PPP	Development of scope and approach to Q1 testing and reporting	0.3	123.00
Colella, Mike	3/15/10	PPP	Discussions with Woods (PM) re balance between substantive and controls testing and emphasis on cash vs non-cash controls testing for Q1	0.2	82.00
Farmer, Doug	3/15/10	PPP	2010 integrated controls planning and approach of work by period, including Q1	2.8	938.00
Woods, Jon	3/15/10	PPP	Discussions with Colella (PM) re balance between substantive and controls testing and emphasis on cash vs non-cash controls testing for Q1	0.2	67.00
Colella, Mike	3/16/10	PPP	Discussions with Woods (PM) re balance between substantive and controls testing and emphasis on cash vs non-cash controls testing for Q1	0.6	246.00
Farmer, Doug	3/16/10	PPP	Q1 and 2010 development of work plan by period with Woods	2.2	737.00
Woods, Jon	3/16/10	PPP	Q1 Planning, Audit Approach Development, Budgeting and review and discussions with Farmer (PM)	2.2	737.00
Woods, Jon	3/16/10	PPP	Discussions with Colella (PM) re balance between substantive and controls testing and emphasis on cash vs non-cash controls testing for Q1	0.6	201.00
Colella, Mike	3/17/10	PPP	Discussion with Farmer (PM) re balancing substantive and controls testing and emphasis on cash vs non-cash controls testing for Q1	0.8	328.00
Colella, Mike	3/17/10	PPP	Discussion with Farmer (PM) re balance between substantive and controls testing and emphasis on cash vs non-cash controls testing for Q1	0.8	328.00
Colella, Mike	3/17/10	PPP	Conference call with MLC (Selzer & Hamilton) re substantive and controls testing for Q1 for field work starting 3/22	0.2	82.00
Colella, Mike	3/17/10	PPP	Discussions with Farmer (PM) re conclusions reached with MLC (Selzer, Hamilton) re approach to internal controls assistance	0.2	82.00
Colella, Mike	3/22/10	PPP	Meeting with Hamilton (MLC) and Zajac (PM) re PPP area progress, needs in development of desktop procedures and ideas to revise the levels of authority matrix	1.9	779.00
Colella, Mike	3/22/10	PPP	Debrief with Zajac (PM) re meeting with Hamilton (MLC) and development of approach to environmental area assistance	0.8	328.00
Colella, Mike	3/22/10	PPP	Preparation with Zajac (PM) for meeting with Hamilton (MLC)	0.4	164.00
Colella, Mike	3/22/10	PPP	Emails from/to Zajac (PM) re his meeting and environmental desktop procedures development activities with Muzzin (MLC)	0.2	82.00
Zajac, Mark	3/22/10	PPP	Drafting and development of key business processes - Environmental Operations Policy	2.9	478.50
Zajac, Mark	3/22/10	PPP	Meeting with Hamilton (MLC) and Colella (PM) re PPP area progress, needs in development of desktop procedures and ideas to revise the levels of authority matrix	1.9	313.50
Zajac, Mark	3/22/10	PPP	Walk-through with Muzzin (MLC) on Environmental operating activities at corporate	1.0	165.00
Zajac, Mark	3/22/10	PPP	Debrief with Colella (PM) re meeting with Hamilton (MLC) and development of approach to environmental area assistance	0.8	132.00

Name	Date	Code	Description	Hours	Amt
Zajac, Mark	3/22/10	PPP	Meeting with Hamilton and Muzzin (MLC) re environmental policies and procedures review	0.6	99.00
Zajac, Mark	3/22/10	PPP	Preparation with Colella (PM) for meeting with Hamilton (MLC)	0.4	66.00
Zajac, Mark	3/22/10	PPP	Send debrief and "take-aways" email to Muzzin and Hamilton (MLC)	0.4	66.00
Colella, Mike	3/23/10	PPP	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re integrating substantive and controls testing for Q1 (split codes)	0.1	41.00
Farmer, Doug	3/23/10	PPP	Discussion with Zajac (PM) providing guidance on policy changes	0.8	268.00
Hoekstra, Peggy	3/23/10	PPP	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re overall approach to Q1, substantive testing and internal controls	0.1	15.50
Tousain, Alina	3/23/10	PPP	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re overall approach to Q1, substantive testing and internal controls	0.1	17.00
Zajac, Mark	3/23/10	PPP	Review Month-End close binder for evidence of controls implementation	1.8	297.00
Zajac, Mark	3/23/10	PPP	Drafting and development of key business processes - Environmental Operations Policy - Forecasting and Change Management Sections	1.2	198.00
Zajac, Mark	3/23/10	PPP	Identify all cash disbursements and receipts controls from population that can be tested through substantive testing	0.9	148.50
Zajac, Mark	3/23/10	PPP	Draft email to Hoekstra and Tousain (PM) re controls to be looking for while performing substantive testing	0.5	82.50
Zajac, Mark	3/23/10	PPP	Discussion with Farmer (PM) to obtain guidance on policy changes	0.5	82.50
Zajac, Mark	3/23/10	PPP	Format Levels of Authority Matrix sample and send to Hamilton (MLC)	0.5	82.50
Zajac, Mark	3/23/10	PPP	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re overall approach to Q1, substantive testing and internal controls	0.1	16.50
Colella, Mike	3/24/10	PPP	Review work performed and evaluate initial possible areas for comments and suggestions to MLC	1.6	656.00
Colella, Mike	3/24/10	PPP	Emails to/from PM (Zajac) re status update	0.1	41.00
Zajac, Mark	3/24/10	PPP	Drafting and development of key business processes - Environmental Operations Policy - Vendor Invoice Processing section	2.6	429.00
Zajac, Mark	3/24/10	PPP	Review current controls and identify all controls that relate to segregation of duties for meeting with Hamilton (MLC)	2.4	396.00
Zajac, Mark	3/24/10	PPP	Identify all cash disbursements and receipts controls from population that cannot be tested through substantive testing	1.7	280.50
Zajac, Mark	3/24/10	PPP	Review Financial Reporting Desktop Procedures for controls and recommend any changes	1.3	214.50
Zajac, Mark	3/25/10	PPP	Meeting with Hamilton (MLC) and Hoekstra (PM) re segregation of duties controls	2.8	462.00
Zajac, Mark	3/25/10	PPP	Debrief meeting with Brown (MLC) and Colella (MLC) on IT controls assessment	0.4	66.00
Colella, Mike	3/26/10	PPP	Update possible areas for comments and suggestions to MLC	0.6	246.00
Zajac, Mark	3/26/10	PPP	Review cash disbursements for best practices, areas for improvement, and recommendations	1.8	297.00
Colella, Mike	3/27/10	PPP	Assess interim work status	0.3	123.00
Colella, Mike	3/29/10	PPP	Discussions with Selzer (MLC) re future benefits and use of PPPs post confirmation	0.2	82.00
Colella, Mike	3/29/10	PPP	Email (Zajac) re revised plan for this week to complete interim work for Q1	0.1	41.00
Colella, Mike	3/30/10	PPP	Review work and initial reading of summary points for consideration in reporting to BOD	0.6	246.00
Colella, Mike	3/30/10	PPP	Preliminary drafting of portion of BOD update report	0.3	123.00
Tousain, Alina	4/2/10	PPP	Prepare policies, procedures and internal control status for April Update for management/BOD	1.6	272.00
Colella, Mike	4/8/10	PPP	Review PM interim summary of work performed, findings and status and then review/edit related documentation summarized for management review prior to BOD meeting	1.0	410.00

Name	Date	Code	Description	Hours	Amt
Colella, Mike	4/9/10	PPP	Draft proposed edits for Levels of Authority (LOA) as requested by Selzer (MLC)	0.8	328.00
Colella, Mike	4/9/10	PPP	Email with discussion topics and then conf call with Hamilton (MLC) re proposed edits for Levels of Authority (LOA)	0.9	369.00
Colella, Mike	4/9/10	PPP	Email with Selzer after LOA draft re Hamilton (MLC) re proposed edits for Levels of Authority (LOA)	0.6	246.00
Colella, Mike	4/9/10	PPP	Email from/to Selzer (MLC) re comment on cash/non-cash controls	0.2	82.00
Colella, Mike	4/11/10	PPP	Review notes from Q1 plan, procedures and findings for drafting of 2010 controls testing summary for BOD meeting	0.8	328.00
Colella, Mike	4/12/10	PPP	Draft Testing Overview Approach from inception through POR for inclusion in BOD package per Selzer (MLC)	0.7	287.00

Name	Date	Code	Description	Hours	Amt
Farmer, Doug	2/2/10	RCM	Meet with Zajac on the RCM update	0.5	167.50
Zajac, Mark	2/2/10	RCM	Review cash/non-cash control designations and reconcile back to original document sent to MLC	0.8	132.00
Farmer, Doug	2/3/10	RCM	Update Tax RCM for conversation with Eckles, Colella	1.0	335.00
Zajac, Mark	2/4/10	RCM	Formulation, research and development of risk and key control matrix - Claims Administration - key risks and mitigating controls	2.7	445.50
Zajac, Mark	2/4/10	RCM	Update RCM with comments/edits from Tousain related to disbursements, receipts, asset sales, treasury	1.0	165.00
Farmer, Doug	2/8/10	RCM	Risk and Control Matrix and risk assessment revisions	1.0	335.00
Zajac, Mark	2/8/10	RCM	Formulation, research and development of risk model used to prioritize controls for testing - Noncash Controls	2.3	379.50
Zajac, Mark	2/8/10	RCM	Formulation, research and development of risk model used to prioritize controls for testing - Cash Controls	2.1	346.50
Zajac, Mark	2/10/10	RCM	Formulation, research and development of risk model used to prioritize controls for testing - Noncash Controls	2.3	379.50
Zajac, Mark	2/10/10	RCM	Formulation, research and development of risk model used to prioritize controls for testing - Cash Controls	2.2	363.00
Zajac, Mark	2/11/10	RCM	Formulation, research and development of risk model used to prioritize controls for testing - Cash Controls	2.7	445.50
Zajac, Mark	2/11/10	RCM	Formulation, research and development of risk model used to prioritize controls for testing - Noncash Controls	2.3	379.50
Farmer, Doug	2/16/10	RCM	Risk Assessment production	2.2	737.00
Farmer, Doug	2/17/10	RCM	Risk Assessment model review and finalization	6.8	2,278.00
Farmer, Doug	2/19/10	RCM	Finalize Risk Assessment Model	3.9	1,306.50
Zajac, Mark	3/25/10	RCM	Document segregation of duties controls in RCM after meeting with Hamilton (MLC) and Hoekstra (PM)	2.9	478.50
Zajac, Mark	3/25/10	RCM	Format RCM for Hamilton (MLC) to identify controls that are implemented	1.4	231.00
Colella, Mike	3/26/10	RCM	Debrief with Zajac (PM) re RCM status and testing strategy	0.9	369.00
Zajac, Mark	3/26/10	RCM	Update RCM with new information from A/P and A/R walkthroughs and conversations with Hamilton (MLC)	1.9	313.50
Zajac, Mark	3/26/10	RCM	Debrief with Colella (PM) re RCM status and testing strategy	0.9	148.50
Zajac, Mark	3/26/10	RCM	Draft email to Colella (PM) on status update of Non-Substantive controls testing	0.4	66.00
Zajac, Mark	3/29/10	RCM	Prepare RCM with additional information - Risk	2.9	478.50
Zajac, Mark	3/29/10	RCM	Draft content to be included in Board Update	2.8	462.00
Zajac, Mark	3/29/10	RCM	Prepare RCM with additional information - IT/Systems Control	1.1	181.50
Zajac, Mark	3/29/10	RCM	Prepare RCM with additional information - Cash Reconciliation	0.6	99.00
Zajac, Mark	3/29/10	RCM	Run statistics on updated RCM	0.6	99.00
Colella, Mike	4/12/10	RCM	Develop & add a brief explanation at the bottom of attachments to BOD document explaining the purpose at Selzer request	0.5	205.00

Name	Date	Code	Description	Hours	Amt
Brown, Furney	2/1/10	SYS	Update and revise proposed IT Policies - exception reporting and alerts	1.8	414.00
Brown, Furney	2/1/10	SYS	Update and revise proposed IT Policies - general controls	1.8	414.00
Brown, Furney	2/1/10	SYS	Update and revise proposed IT Policies - applications	1.5	345.00
Brown, Furney	2/1/10	SYS	Update and revise proposed IT Policies - segregation of duties	1.4	322.00
Colella, Mike	2/1/10	SYS	Follow-up on open IT controls items	0.7	287.00
Zajac, Mark	2/1/10	SYS	Integrate IT controls into PPP's and RCM	3.9	643.50
Colella, Mike	2/2/10	SYS	Review revised IT Systems write-up by Brown (PM)	1.4	574.00
Colella, Mike	2/2/10	SYS	Discussions with Farmer (PM) and draft/edit preliminary write-up for discussion with management	1.2	492.00
Brown, Furney	2/3/10	SYS	Revision of IT assessment and recommendations	4.6	1,058.00
Farmer, Doug	2/4/10	SYS	Revise IT recommendations	2.1	703.50
Farmer, Doug	2/4/10	SYS	Edit IT findings and assessment	1.7	569.50
Zajac, Mark	2/4/10	SYS	Draft email to Alex Brown re: MLC roles and responsibilities related to SOD analysis	0.7	115.50
Zajac, Mark	2/5/10	SYS	Review IT SOD analysis for consistency with PPP	1.1	181.50
Zajac, Mark	2/5/10	SYS	Review/edit IT Controls assessment/recommendations	1.1	181.50
Farmer, Doug	2/8/10	SYS	Updates to IT specific recommendations	0.8	268.00
Colella, Mike	2/10/10	SYS	Draft/review/edit preliminary qualitative and quantitative detail results for review with management	0.8	328.00
Farmer, Doug	2/10/10	SYS	Changes / Updates to IT specific recommendations	0.6	201.00
Farmer, Doug	2/11/10	SYS	Revise qualitative and quantitative detail and summary info for review with management	2.2	737.00
Colella, Mike	3/23/10	SYS	Emails to Brown (PM) re scope and coordination of work during his upcoming visit on 3/25	0.1	41.00
Colella, Mike	3/23/10	SYS	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re integrating substantive and controls testing for Q1 (split codes)	0.2	82.00
Hoekstra, Peggy	3/23/10	SYS	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re overall approach to Q1, substantive testing and internal controls	0.2	31.00
Tousain, Alina	3/23/10	SYS	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re overall approach to Q1, substantive testing and internal controls	0.2	34.00
Zajac, Mark	3/23/10	SYS	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re overall approach to Q1, substantive testing and internal controls	0.2	33.00
Brown, Furney	3/24/10	SYS	Conference Call with Deb Doyle (JCS) to update status for FRX since list visit	0.5	115.00
Brown, Furney	3/24/10	SYS	Update Conference Call with Peter Lundberg (JCS)	0.4	92.00
Brown, Furney	3/25/10	SYS	Draft of ITGC Status Update for Management/Board consideration	4.2	966.00
Brown, Furney	3/25/10	SYS	Meeting with Thorson and Bartnik (JCS) to review and update IT controls and changes	1.3	299.00
Brown, Furney	3/25/10	SYS	Meeting with Hamilton (MLC) to discuss IT updates and expectations	1.2	276.00
Brown, Furney	3/25/10	SYS	Meeting with Colella and Zajac (PM) to update and review IT updates implemented by MLC and plan for deliverables reporting	0.4	92.00
Colella, Mike	3/25/10	SYS	Create prioritized objectives and reporting expectations and email for Brown (PM-IT) systems assessment and controls visit	0.9	369.00
Colella, Mike	3/25/10	SYS	Discussions with PM (Brown, Zajac) re coordination of Brown systems assessment with Zajac work on	0.4	164.00
Colella, Mike	3/25/10	SYS	Business and Q1 interim work update discussion with Brown (PM) upon arrival on site	0.3	123.00
Brown, Furney	3/29/10	SYS	Assessment of ITGC progress and status update for reporting to management and MLC Board consideration	4.3	989.00
Brown, Furney	3/29/10	SYS	Drafting ITGC progress, assessment and status update for reporting to management and MLC Board consideration	3.3	759.00
Brown, Furney	3/29/10	SYS	ITGC status update meeting with Kauth (AP) to review of progress and changes within IT Infrastructure	1.7	391.00

Name	Date	Code	Description	Hours	Amt
Colella, Mike	3/29/10	SYS	Email Brown (PM) re revised plan for this week to complete interim work for Q1	0.1	41.00
Colella, Mike	3/30/10	SYS	Review work and initial reading of summary points for consideration in reporting to management/BOD	0.5	205.00
Colella, Mike	3/30/10	SYS	Preliminary drafting of portion of management/BOD update report	0.3	123.00
Tousain, Alina	4/2/10	SYS	Prepare information systems status for April Update for management/BOD	1.4	238.00
Colella, Mike	4/8/10	SYS	Review PM interim summary of work performed, findings and status and then review/edit related documentation summarized for management review prior to BOD meeting	0.8	328.00
Colella, Mike	4/8/10	SYS	Review PM interim summary of work performed, findings and status and then review/edit related documentation summarized for management review prior to BOD meeting	1.2	492.00
Tousain, Alina	4/15/10	SYS	Document MAS200 Process relating to CD	1.5	255.00
Colella, Mike	5/14/10	SYS	Communication to Brown (PM) re suggested follow-up approach w MLC re status and testing of Systems controls not completed in Q1	0.1	41.00

Name	Date	Code	Description	Hours	Amt
Colella, Mike	2/1/10	DIS	Review disbursements (database, certain matters, analysis, summary, P&P impact)	0.9	369.00
Tousain, Alina	2/2/10	DIS	Emails with MLC staff to collect documentation or clarify matters related to CD testing	1.0	170.00
Colella, Mike	2/3/10	DIS	Cash disbursement testing assistance and review/assessment	3.4	1,394.00
Tousain, Alina	2/3/10	DIS	Document CD process at MLC and other findings related to its testing for 2009	2.2	374.00
Tousain, Alina	2/3/10	DIS	Determine content and structure of quantitative and qualitative info required for reporting to management	1.3	221.00
Hoekstra, Peggy	2/4/10	DIS	Document cash disbursements process	2.6	403.00
Hoekstra, Peggy	2/4/10	DIS	Interview MLC (Scott Hamilton) regarding cash disbursement process	0.7	108.50
Hoekstra, Peggy	2/4/10	DIS	Update P&M status, organize and plan future activities	0.3	46.50
Tousain, Alina	2/4/10	DIS	Document findings from comparing CD database to MOR schedules	1.9	323.00
Tousain, Alina	2/4/10	DIS	Compare CD database to Schedules 1-4 and Splinter Union Schedule in the MOR	1.6	272.00
Colella, Mike	2/5/10	DIS	Draft qualitative & quantitative summary info for reviewing w/ management	2.8	1,148.00
Colella, Mike	2/5/10	DIS	Assist in identifying and resolving open testing items	1.8	738.00
Colella, Mike	2/5/10	DIS	Review preliminary rough draft components with MLC (Hamilton) and PM (Farmer & Tousain)	1.5	615.00
Tousain, Alina	2/5/10	DIS	Preliminary writing and summary of results observations: CD Testing	2.3	391.00
Tousain, Alina	2/5/10	DIS	Discuss (Colella, Farmer) draft qualitative & quantitative summary info w/ management (Selzer, Hamilton)	1.5	255.00
Tousain, Alina	2/5/10	DIS	Cash Disbursements Testing Support Documentation management	1.3	221.00
Tousain, Alina	2/5/10	DIS	Preliminary writing and summary of results observations: CD Tables and attachments	1.2	204.00
Colella, Mike	2/8/10	DIS	Developed alternative approach to characterizing/summarizing and reporting test results	3.7	1,517.00
Colella, Mike	2/8/10	DIS	Assistance provided in testing more difficult or unique transactions	2.5	1,025.00
Colella, Mike	2/8/10	DIS	Review additional MLC documentation for cash disbursements testing	0.7	287.00
Tousain, Alina	2/8/10	DIS	Obtain resolutions on open items-Cash Disbursements- Documentation matters	2.1	357.00
Tousain, Alina	2/8/10	DIS	Obtain resolutions on open items- Cash Disbursements- Approval matters	1.0	170.00
Tousain, Alina	2/8/10	DIS	Review open items for CD	0.8	136.00
Tousain, Alina	2/8/10	DIS	Review CD testing matters to discuss with MLC management	0.8	136.00
Tousain, Alina	2/8/10	DIS	Discuss decisions on settled matters for CD testing w/ Colella (PM)	0.8	136.00
Colella, Mike	2/9/10	DIS	Review additional MLC documentation re cash disbursements and clear open items	1.8	738.00
Tousain, Alina	2/9/10	DIS	Obtain resolutions on list of matters and open items-CD- Process matters	2.5	425.00
Tousain, Alina	2/9/10	DIS	Emails with MLC and PM staff to collect documentation or clarify matters related to CD testing	1.3	221.00
Colella, Mike	2/10/10	DIS	Draft/review/edit preliminary qualitative and quantitative detail results for review with management	1.6	656.00
Colella, Mike	2/10/10	DIS	Review additional MLC documentation re cash disbursements	1.2	492.00
Tousain, Alina	2/10/10	DIS	Summarizing qualitative and quantitative info for consideration by mgmt and the BOD	2.7	459.00
Colella, Mike	2/11/10	DIS	Draft qualitative and quantitative detail and summary info for review w/ management	3.3	1,353.00
Colella, Mike	2/11/10	DIS	Meeting and discussions with MLC (Selzer & Hamilton) and PM (Farmer & Tousain) re qualitative and quantitative information for management and BOD consideration	1.4	574.00
Colella, Mike	2/11/10	DIS	Review additional MLC documentation re disbursements	0.8	328.00
Tousain, Alina	2/11/10	DIS	Summarizing qualitative and quantitative info for consideration by mgmt and the BOD	2.6	442.00

Name	Date	Code	Description	Hours	Amt
Tousain, Alina	2/11/10	DIS	Meeting and discussions with Selzer & Hamilton (MLC) and Colella & Farmer (PM) re qualitative and quantitative information for management and BOD consideration	1.4	238.00
Colella, Mike	2/12/10	DIS	Drafting and editing qualitative and quantitative summary info for reviewing with management	2.8	1,148.00
Colella, Mike	2/12/10	DIS	Meetings and discussions with MLC (Hamilton and Selzer) and PM (Tousain) re communications to BOD	2.2	902.00
Tousain, Alina	2/12/10	DIS	Test Services Disbursement	2.5	425.00
Tousain, Alina	2/12/10	DIS	Test Encore Disbursement	1.0	170.00
Colella, Mike	2/13/10	DIS	Open item documentation review	0.4	164.00
Colella, Mike	2/14/10	DIS	Review email from Selzer (MLC) re report comments and proposed edits	0.7	287.00
Colella, Mike	2/15/10	DIS	Discussions with MLC (Hamilton & Selzer) re comments on BOD report draft and subsequent editing to the report	1.2	492.00
Colella, Mike	2/15/10	DIS	Emails and discussions with Tousain (PM) re additional test results and new documentation impacting testing results and summaries	0.6	246.00
Tousain, Alina	2/16/10	DIS	Adjusted CD databases for resolution on open and unusual items	2.8	476.00
Colella, Mike	2/17/10	DIS	Prepare CD materials to be used in my presentation to BOD at BOD mtg	2.8	1,148.00
Colella, Mike	2/17/10	DIS	Review and assistance in preparing documentation binder supporting findings (results exceptions and observations) for BOD meeting	1.8	738.00
Colella, Mike	2/17/10	DIS	Follow-up on open items and matters requiring resolution and updating PM resolution and documentation in CD databases	1.4	574.00
Colella, Mike	2/17/10	DIS	Edit draft report to BOD for additional known items and to be available for BOD meeting	1.3	533.00
Tousain, Alina	2/17/10	DIS	Prepare binder with support for CD Approval & Process examples	2.3	391.00
Tousain, Alina	2/17/10	DIS	Prepare binder with: support for CD Documentation examples for items noted as Additional Comments in report for BOD meeting	2.1	357.00
Colella, Mike	2/18/10	DIS	Documentation follow-up and open items resolution	2.3	943.00
Tousain, Alina	2/24/10	DIS	Support documentation management for cash disbursements	1.7	289.00
Tousain, Alina	3/1/10	DIS	Importing MLC data into PM database management	1.0	170.00
Tousain, Alina	3/2/10	DIS	Summarize requirements for retained professionals	2.2	374.00
Tousain, Alina	3/2/10	DIS	Research and review requirements for retained professionals	1.6	272.00
Colella, Mike	3/3/10	DIS	Q1 planning discussions with Tousain (PM)	0.3	123.00
Colella, Mike	3/3/10	DIS	Summarize planning ideas and email to Tousain	0.2	82.00
Tousain, Alina	3/3/10	DIS	Summaries of Local Bankruptcy Rules for CD testing consideration	1.8	306.00
Tousain, Alina	3/3/10	DIS	Q1 planning discussions with Colella (PM)	0.3	51.00
Tousain, Alina	3/3/10	DIS	Discuss w/ Colella (PM) local rules and fee application filing requirements for CD testing consideration	0.3	51.00
Tousain, Alina	3/4/10	DIS	Prepare outline for possible Q1 2010 draft report	1.6	272.00
Tousain, Alina	3/4/10	DIS	Prepare preliminary client request list for Q1 2010	1.3	221.00
Tousain, Alina	3/5/10	DIS	Prepare Q1 2010 work plan with tasks, coverage and staff	2.7	459.00
Colella, Mike	3/7/10	DIS	Review/edit preliminary draft of proforma report to BOD for April meeting	0.6	246.00
Colella, Mike	3/7/10	DIS	Create agenda for preliminary P&M planning meeting addressing goals, scope, staffing, key activities and target dates to meet very tight deadline for Q1	0.6	246.00
Tousain, Alina	3/10/10	DIS	Follow up re status to Zajac (PM)	1.2	204.00
Tousain, Alina	3/11/10	DIS	Strategize Q1 2010 CD sampling methodology with Woods (PM)	0.8	136.00
Woods, Jon	3/11/10	DIS	Strategize Q1 2010 CD sampling methodology with Tousain (PM)	0.8	268.00
Tousain, Alina	3/12/10	DIS	Organizing worksheets	1.7	289.00
Tousain, Alina	3/12/10	DIS	CR and CD pick samples for 2 months of activity provided for Q1 2010	1.2	204.00
Colella, Mike	3/15/10	DIS	Discussions with Woods (PM) re balance between substantive and controls testing and emphasis on cash vs non-cash controls testing for Q1	0.2	82.00
Colella, Mike	3/15/10	DIS	Discussions with Tousain (PM) re Q1 testing	0.2	82.00
Colella, Mike	3/15/10	DIS	Development of scope and approach to Q1 testing and reporting	0.2	82.00

Name	Date	Code	Description	Hours	Amt
Tousain, Alina	3/15/10	DIS	Cash Disbursements Testing Support documentation management	2.5	425.00
Tousain, Alina	3/15/10	DIS	Analyze budgeted hours for Q1 2010 by task	1.3	221.00
Tousain, Alina	3/15/10	DIS	Discussions with Colella (PM) re Q1 testing	0.2	34.00
Woods, Jon	3/15/10	DIS	Discussions with Colella (PM) re balance between substantive and	0.2	67.00
Tousain, Alina	3/16/10	DIS	controls testing and emphasis on cash vs non-cash controls testing for Q1		
Tousain, Alina	3/16/10	DIS	Prepare CD database for Q1 2010 Testing - set substantive tests to be	1.9	323.00
Tousain, Alina	3/16/10	DIS	performed for 3 entities		
Tousain, Alina	3/16/10	DIS	Prepare CD database for Q1 2010 Testing - classify professionals for 3	1.3	221.00
Tousain, Alina	3/16/10	DIS	entities		
Tousain, Alina	3/16/10	DIS	Prepare CD database for Q1 2010 Testing	0.9	153.00
Tousain, Alina	3/16/10	DIS	Prepare CD database for Q1 2010 Testing - set materiality levels and tiers	0.8	136.00
Tousain, Alina	3/16/10	DIS	for 3 entities		
Tousain, Alina	3/16/10	DIS	Update meeting and counseling with Colella (PM) re testing and sample	0.6	102.00
Colella, Mike	3/17/10	DIS	selection		
Colella, Mike	3/17/10	DIS	Conference call with MLC (Selzer & Hamilton) re substantive and controls	0.2	82.00
Colella, Mike	3/17/10	DIS	testing for Q1 for field work starting 3/22		
Colella, Mike	3/17/10	DIS	Discussions with Tousain (PM) re sample selections and request for info to	0.1	41.00
Tousain, Alina	3/17/10	DIS	send to MLC (Hamilton)		
Tousain, Alina	3/17/10	DIS	Cash Disbursements Documentation Management	0.7	119.00
Tousain, Alina	3/17/10	DIS	Update meeting and counseling with Colella (PM) re sample selections	0.5	85.00
Tousain, Alina	3/18/10	DIS	Update CD testing database with March 2010 activity	1.5	255.00
Tousain, Alina	3/18/10	DIS	Created Client Assistance Lists 1 and 2 and sent to MLC Controller to CD	1.0	170.00
Tousain, Alina	3/19/10	DIS	Testing		
Tousain, Alina	3/19/10	DIS	Create Dealership Disbursements spreadsheet for testing- samples,	1.4	238.00
Colella, Mike	3/23/10	DIS	substantive tests and lcs		
Hoekstra, Peggy	3/23/10	DIS	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re integrating	0.2	82.00
Tousain, Alina	3/23/10	DIS	substantive and controls testing for Q1 (split codes)		
Tousain, Alina	3/23/10	DIS	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re overall	0.2	31.00
Tousain, Alina	3/23/10	DIS	approach to Q1, substantive testing and internal controls		
Tousain, Alina	3/23/10	DIS	Determine IC for CD Testing with Zajac (PM)	2.2	374.00
Tousain, Alina	3/23/10	DIS	Inventory of received and missing client provided documents	1.8	306.00
Tousain, Alina	3/23/10	DIS	Update of client assistance list and sent to Controller	0.4	68.00
Tousain, Alina	3/23/10	DIS	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re overall	0.2	34.00
Zajac, Mark	3/23/10	DIS	approach to Q1, substantive testing and internal controls		
Zajac, Mark	3/23/10	DIS	Determine IC for CD Testing with Tousain (PM)	2.2	363.00
Colella, Mike	3/24/10	DIS	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re overall	0.2	33.00
Tousain, Alina	3/24/10	DIS	approach to Q1, substantive testing and internal controls		
Colella, Mike	3/24/10	DIS	Emails to/from PM (Tousain) re status update	0.1	41.00
Tousain, Alina	3/24/10	DIS	Review new files posted to MLC SharePoint and download necessary and	1.9	323.00
Colella, Mike	3/25/10	DIS	helpful documents: Cash Disb Support Docs and Monthly Reports		
Tousain, Alina	3/25/10	DIS	Assistance in testing cash disbursements	0.2	82.00
Tousain, Alina	3/25/10	DIS	Preliminary Reconciliation of Cash Disb database to MAS 200 thru Feb	3.0	510.00
Tousain, Alina	3/25/10	DIS	2010 and sent to Controller for Feedback		
Tousain, Alina	3/25/10	DIS	Testing of TSA and Insurance Disb- 4 Substantive Tests and 11 ICs	1.5	255.00
Tousain, Alina	3/25/10	DIS	Review files available and download additional support documentation	1.3	221.00
Tousain, Alina	3/25/10	DIS	from MLC SharePoint for CD testing		
Tousain, Alina	3/25/10	DIS	Meeting with Diane Kerton- Understanding and documenting CD in MAS	1.1	187.00
Colella, Mike	3/26/10	DIS	200		
Colella, Mike	3/26/10	DIS	Evaluation of certain summary points by areas for management/BOD	0.8	328.00
Tousain, Alina	3/26/10	DIS	presentation consideration		
Tousain, Alina	3/26/10	DIS	Review updated testing of cash disbursements	0.3	123.00
Tousain, Alina	3/26/10	DIS	Testing Other Non- Mfg Disbursements	2.6	442.00
Tousain, Alina	3/26/10	DIS	Testing Plant Wind Down Disbursements	2.4	408.00
Tousain, Alina	3/26/10	DIS	Testing Admin Disbursements	1.6	272.00

Name	Date	Code	Description	Hours	Amt
Tousain, Alina	3/26/10	DIS	Testing BOD Fees Disbursements	1.4	238.00
Tousain, Alina	3/26/10	DIS	Testing Claims Disbursements	1.3	221.00
Tousain, Alina	3/27/10	DIS	Testing Professional Fees Disbursements	3.7	629.00
Tousain, Alina	3/27/10	DIS	Testing Environmental Fees Disbursements	1.3	221.00
Hoekstra, Peggy	3/28/10	DIS	Cash disbursement testing-trace disbursements to bank reconciliations-MLC	1.8	279.00
Hoekstra, Peggy	3/28/10	DIS	Cash disbursement testing-trace disbursements to bank reconciliations-Encore	0.6	93.00
Hoekstra, Peggy	3/28/10	DIS	Cash disbursement testing-trace disbursements to bank reconciliations-Realm	0.6	93.00
Colella, Mike	3/29/10	DIS	Working session with Tousain (PM) re evaluation of exceptions and open items for cash payments to retained professionals	2.2	902.00
Colella, Mike	3/29/10	DIS	Working session with Tousain (PM) re evaluation of exceptions and open items for cash payments to OCP	1.4	574.00
Colella, Mike	3/29/10	DIS	Working session with Tousain (PM) re evaluation of exceptions and open items for cash payments to non-professionals	0.7	287.00
Colella, Mike	3/29/10	DIS	Working session with Tousain (PM) re evaluation of exceptions and open items for cash payments to creditors professionals	0.6	246.00
Colella, Mike	3/29/10	DIS	Discussions with Basler (MLC) re handling of certain items with retained	0.4	164.00
Colella, Mike	3/29/10	DIS	Discussions with Basler (MLC) re handling of certain items with OCP professionals	0.2	82.00
Colella, Mike	3/29/10	DIS	Discussions with Basler (MLC) re handling of certain items with other court required professionals	0.2	82.00
Colella, Mike	3/29/10	DIS	Discussions with Hamilton (MLC) re open items	0.2	82.00
Colella, Mike	3/29/10	DIS	Email Tousain (PM) re revised plan for this week to complete interim work for Q1	0.1	41.00
Hoekstra, Peggy	3/29/10	DIS	Cash disbursement testing-agree disbursement to bank statement-MLC	2.9	449.50
Hoekstra, Peggy	3/29/10	DIS	Cash disbursement testing-agree disbursement to bank statement-Realm	0.7	108.50
Hoekstra, Peggy	3/29/10	DIS	Cash disbursement testing-agree disbursement to bank statement-Encore	0.7	108.50
Hoekstra, Peggy	3/29/10	DIS	Prepare summary points for report to management	0.7	108.50
Hoekstra, Peggy	3/29/10	DIS	Update P&M status report	0.3	46.50
Tousain, Alina	3/29/10	DIS	Update work plan and disbursements tickmark legend	3.4	578.00
Tousain, Alina	3/29/10	DIS	Testing Voided Transactions Disbursements w/ Colella (PM)	1.8	306.00
Tousain, Alina	3/29/10	DIS	Evaluation of exceptions and open items for cash payments to retained professionals w/ Colella	1.6	272.00
Tousain, Alina	3/29/10	DIS	Testing Investments Disbursements w/ Colella (PM)	1.5	255.00
Colella, Mike	3/30/10	DIS	Meeting with Scott Hamilton (MLC), Alina Tousain (P&M) and Peggy Hoekstra (P&M) related to discussion of findings and open items (split time)	1.6	656.00
Colella, Mike	3/30/10	DIS	Debrief meeting with Tousain (PM) to determine resolution and documentation for open items	0.9	369.00
Colella, Mike	3/30/10	DIS	Meeting with Tousain (PM) to review open items and development of detailed agenda for meeting with Hamilton (MLC)	0.8	328.00
Colella, Mike	3/30/10	DIS	Preliminary drafting of portion of BOD update report	0.4	164.00
Hoekstra, Peggy	3/30/10	DIS	Trace cash disbursements to bank statements	2.0	310.00
Hoekstra, Peggy	3/30/10	DIS	Meeting with Scott Hamilton (MLC), Alina Tousain (P&M) and Mike Colella (P&M) related to discussion of findings and open items (split time)	1.6	248.00
Tousain, Alina	3/30/10	DIS	Meeting with Scott Hamilton (MLC), Mike Colella (P&M) and Peggy Hoekstra (P&M) related to discussion of findings and open items (split time)	1.6	272.00
Tousain, Alina	3/30/10	DIS	Client feedback on Q1 2010 testing, internal controls and other	1.3	221.00

Name	Date	Code	Description	Hours	Amt
Tousain, Alina	3/30/10	DIS	Meeting with Colella (PM) to determine resolution and documentation for open items	0.9	153.00
Tousain, Alina	3/30/10	DIS	Meet w/ Colella (PM) to review open items and development of detailed agenda for meeting with Hamilton (MLC)	0.8	136.00
Hoekstra, Peggy	3/31/10	DIS	Completion of tracing of cash disbursements to bank statements; document results	3.0	465.00
Tousain, Alina	3/31/10	DIS	Reconciliation of MAS 200 to CD database thru Feb 2010- for all 3 entities	2.6	442.00
Tousain, Alina	3/31/10	DIS	Reconciliation of CD database to TR for Feb 2010 cumulative	1.8	306.00
Colella, Mike	4/1/10	DIS	Discussions with Tousain (PM) re summary points by areas for management consideration	0.8	328.00
Colella, Mike	4/1/10	DIS	Preparation of summary points by area for management consideration	1.4	574.00
Hoekstra, Peggy	4/1/10	DIS	Cash Disbursement to bank reconciliation testing	0.7	108.50
Tousain, Alina	4/1/10	DIS	Traced CD transaction tested to bank accounts and entered in CD database	1.0	170.00
Tousain, Alina	4/1/10	DIS	Discuss w/ Colella (PM) re summary points by area for management consideration	0.8	136.00
Tousain, Alina	4/1/10	DIS	Prepare CD update for consideration by Management/BOD	1.2	204.00
Colella, Mike	4/2/10	DIS	Emails to/from Tousain (MLC) re timing and content of draft comments for management/BOD consideration	0.4	164.00
Tousain, Alina	4/4/10	DIS	Provide updated comments on items in February BOD Report	0.5	85.00
Tousain, Alina	4/4/10	DIS	Provide revisions to April update for consideration by management/BOD	0.5	85.00
Tousain, Alina	4/4/10	DIS	Documented interim and annual testing methodology	0.9	153.00
Colella, Mike	4/6/10	DIS	Emails and call with Hamilton (AP) re MLC progress in drafting proposed revisions to Levels of Authority (LOA)	0.2	82.00
Colella, Mike	4/6/10	DIS	Review MLC progress draft of proposed revisions to Levels of Authority (LOA) and email response to Hamilton (MLC) with comments and suggestions	1.0	410.00
Colella, Mike	4/8/10	DIS	Review PM interim summary of work performed, findings and status and then review/edit related documentation summarized for management review prior to BOD meeting	1.4	574.00
Hoekstra, Peggy	4/8/10	DIS	Prepare Cash Disbursements/Payables/Purchase Order process narrative	0.8	124.00
Hoekstra, Peggy	4/9/10	DIS	Finalize Cash Disbursements/Payables/Purchase Order process narrative	1.2	186.00
Johnson, Sue	4/9/10	DIS	Review/Edit Interim update document for management review	1.5	120.00
Colella, Mike	4/12/10	DIS	Discussions with Selzer and Hamilton (MLC) re communication to BOD and draft edits to BOD package	0.9	369.00
Colella, Mike	4/13/10	DIS	MLC BOD meeting preparation (identify and organize supporting data to bring and prepare presentation notes)	0.9	369.00
Tousain, Alina	4/13/10	DIS	Update documentation of final support for work performed and reported to management and BOD	2.9	493.00
Tousain, Alina	4/13/10	DIS	Compile summary of CD testing open items for management review	1.1	187.00
Tousain, Alina	4/15/10	DIS	Document resolution on CD testing open items management review	0.7	119.00
Colella, Mike	4/21/10	DIS	Discussion with Tousain (PM) re Fee Examiner Second Report and request to review/coordinate items included in report with PM testing of cash disbursements for professional fees	0.2	82.00
Colella, Mike	4/21/10	DIS	Discussion with Tousain (PM) re items to consider in planning for PM interim work prior to next MLC BOD meeting in June	0.1	41.00
Tousain, Alina	4/21/10	DIS	Discussion with Colella (PM) re Fee Examiner Second Report and request to review/coordinate items included in report with PM testing of cash disbursements for professional fees	0.2	34.00
Tousain, Alina	4/21/10	DIS	Discussion with Colella (PM) re items to consider in planning for PM interim work prior to next MLC BOD meeting in June	0.1	17.00
Tousain, Alina	4/27/10	DIS	Read Second Report of Fee Examiner for impact on testing MLC cash disbursements in Q2 2010	2.0	340.00

Name	Date	Code	Description	Hours	Amt
Colella, Mike	2/1/10	REC	Cash receipts and cash reconciliation review and testing assistance	0.8	328.00
Colella, Mike	2/1/10	REC	Preparation for Asset Sales team meeting (2/2)	0.7	287.00
Tousain, Alina	2/1/10	REC	Adjust cash receipts testing database- Rental Income, Workers Comp and Investments	1.6	272.00
Tousain, Alina	2/1/10	REC	Adjust cash receipts testing database- Asset Sales and Other	1.4	238.00
Colella, Mike	2/2/10	REC	Review asset sale matters during testing and related discussions with PM (Hoekstra, Zajac) in preparation for meeting with MLC Asset Sale Team	1.2	492.00
Hoekstra, Peggy	2/2/10	REC	Update and document tests of asset sales and related discussions w/ PM Colella	1.2	186.00
Hoekstra, Peggy	2/2/10	REC	Summarize asset sale	1.0	155.00
Hoekstra, Peggy	2/2/10	REC	Follow up on asset sales, GM scrap PO and Machinery and Equipment sales	0.8	124.00
Hoekstra, Peggy	2/2/10	REC	Update asset sale work papers	0.5	77.50
Hoekstra, Peggy	2/2/10	REC	Update P&M status, organize and plan future activities	0.3	46.50
Tousain, Alina	2/2/10	REC	Emails with MLC staff to collect documentation or clarify matters related to CR testing	0.5	85.00
Zajac, Mark	2/2/10	REC	Review asset sale matters during testing and related discussions with PM (Colella) in preparation for meeting with MLC Asset Sale Team	1.2	198.00
Colella, Mike	2/3/10	REC	Cash receipts coverage review and analysis	0.7	287.00
Hoekstra, Peggy	2/3/10	REC	Changes to work papers to highlight observations and recommendations to management	0.7	108.50
Tousain, Alina	2/3/10	REC	Update on cash receipts and reconciliations sections for Feb 2010 BOD report writing	1.7	289.00
Hoekstra, Peggy	2/4/10	REC	Document cash receipts process	1.5	232.50
Hoekstra, Peggy	2/4/10	REC	Interview MLC (Scott Hamilton) regarding cash receipt process	0.8	124.00
Hoekstra, Peggy	2/4/10	REC	Prepare summary schedules-Receipts	0.5	77.50
Hoekstra, Peggy	2/4/10	REC	Document items to discuss with management	0.5	77.50
Tousain, Alina	2/4/10	REC	Review and modify documentation of CR process at MLC and testing findings	1.3	221.00
Colella, Mike	2/5/10	REC	Assist in identifying and resolving open testing items	1.3	533.00
Tousain, Alina	2/5/10	REC	Cash Receipts Testing Support Documentation management	1.4	238.00
Tousain, Alina	2/5/10	REC	Preliminary writing and summary of CR Tables and attachments	0.8	136.00
Colella, Mike	2/8/10	REC	Review additional MLC documentation for cash receipts testing	0.3	123.00
Tousain, Alina	2/8/10	REC	Meeting with P&M (Hoekstra) re cash testing and integrating work papers with other cash related testing	2.0	340.00
Tousain, Alina	2/8/10	REC	Obtain resolutions on open items- Cash Receipts- Approval matters	0.7	119.00
Tousain, Alina	2/8/10	REC	Review open items for CR	0.6	102.00
Tousain, Alina	2/8/10	REC	Review CR testing matters to discuss with MLC management	0.5	85.00
Tousain, Alina	2/8/10	REC	Discuss decisions on settled matters for CR testing w/ Colella (PM)	0.2	34.00
Colella, Mike	2/9/10	REC	Review additional MLC documentation re cash receipts and clear open items	0.8	328.00
Tousain, Alina	2/9/10	REC	Emails with MLC and PM staff in order to collect documentation or clarify matters related to CR testing	1.0	170.00
Colella, Mike	2/10/10	REC	Review additional MLC documentation re cash receipts	0.6	246.00
Colella, Mike	2/10/10	REC	Draft/review/edit preliminary qualitative and quantitative detail results for review with management	0.5	205.00
Tousain, Alina	2/10/10	REC	Summarizing qualitative and quantitative info for consideration by mgmt and the BOD	2.4	408.00
Colella, Mike	2/11/10	REC	Draft qualitative and quantitative detail and summary info for review w/ management	1.4	574.00
Colella, Mike	2/11/10	REC	Review additional MLC documentation support for cash receipts	0.2	82.00
Tousain, Alina	2/11/10	REC	Summarizing qualitative and quantitative info for consideration by mgmt and the BOD	2.2	374.00
Tousain, Alina	2/16/10	REC	Adjusted CR databases for resolution on open and unusual items	2.3	391.00

Name	Date	Code	Description	Hours	Amt
Colella, Mike	2/17/10	REC	Follow-up on open items and matters requiring resolution and updating PM resolution and documentation in CR databases	0.9	369.00
Colella, Mike	3/3/10	REC	Q1 planning discussions with Tousain (PM)	0.3	123.00
Colella, Mike	3/3/10	REC	Summarize planning ideas and email to Tousain	0.2	82.00
Tousain, Alina	3/3/10	REC	Q1 planning discussions with Colella (PM)	0.3	51.00
Colella, Mike	3/4/10	REC	Debrief 2009 and 2010 Q1 info to Hoekstra re approach, procedures and coverage for testing for future planning consideration	0.3	123.00
Tousain, Alina	3/5/10	REC	Prepare Q1 2010 preliminary budget	2.1	357.00
Colella, Mike	3/7/10	REC	Review/edit preliminary draft of proforma report to BOD for April meeting	0.4	164.00
Colella, Mike	3/7/10	REC	Create agenda for preliminary P&M planning meeting addressing goals, scope, staffing, key activities and target dates to meet very tight deadline for Q1	0.2	82.00
Colella, Mike	3/8/10	REC	Planning and coordination for MLC Q1 2010 with Colella, Farmer, Woods & Tousain (PM)	0.5	205.00
Farmer, Doug	3/8/10	REC	Planning and coordination for MLC Q1 2010 with Colella, Farmer, Woods & Tousain (PM)	0.5	167.50
Tousain, Alina	3/8/10	REC	Preparation of CR and CD controls tested and send input to Farmer	2.7	459.00
Tousain, Alina	3/8/10	REC	Planning for MLC Q1 2010	1.3	221.00
Tousain, Alina	3/8/10	REC	Planning and coordination for MLC Q1 2010 with Colella, Farmer, Woods & Tousain (PM)	0.5	85.00
Woods, Jon	3/8/10	REC	Planning and coordination for MLC Q1 2010 with Colella, Farmer, Woods & Tousain (PM)	0.5	167.50
Tousain, Alina	3/11/10	REC	Q1 2010 CR and CD Testing	0.8	136.00
Tousain, Alina	3/11/10	REC	Strategize Q1 2010 CR sampling methodology with Woods (PM)	0.4	68.00
Woods, Jon	3/11/10	REC	Strategize Q1 2010 CR sampling methodology with Tousain (PM)	0.4	134.00
Colella, Mike	3/15/10	REC	Discussions with Woods (PM) re balance between substantive and controls testing and emphasis on cash vs non-cash controls testing for Q1	0.2	82.00
Colella, Mike	3/15/10	REC	Development of scope and approach to Q1 testing and reporting	0.2	82.00
Tousain, Alina	3/15/10	REC	Assist in organizing and summarizing reporting info	3.0	510.00
Tousain, Alina	3/15/10	REC	Budget for Testing, Controls, etc for 2010	2.0	340.00
Tousain, Alina	3/16/10	REC	Prepare CR database for Q1 2010 Testing - set materiality levels and tiers	1.2	204.00
Tousain, Alina	3/16/10	REC	Prepare CR database for Q1 2010 Testing - set substantive tests to be performed	1.0	170.00
Tousain, Alina	3/16/10	REC	Prepare CR database for Q1 2010 Testing	0.5	85.00
Colella, Mike	3/17/10	REC	Conference call with MLC (Selzer & Hamilton) re substantive and controls testing for Q1 for field work starting 3/22	0.2	82.00
Colella, Mike	3/17/10	REC	Discussions with Tousain (PM) re sample selections and request for info to send to MLC (Hamilton)	0.1	41.00
Tousain, Alina	3/17/10	REC	Cash Receipts Documentation Management	0.3	51.00
Hoekstra, Peggy	3/18/10	REC	Meeting with Alina Tousain regarding Q1 work plan	1.0	155.00
Hoekstra, Peggy	3/18/10	REC	Review of 1Q work plan and database, prepare list of questions for kick-off meeting	1.0	155.00
Tousain, Alina	3/18/10	REC	Meeting with Hoekstra re Q1 work plan	1.0	170.00
Tousain, Alina	3/18/10	REC	Update CR testing database with March 2010 activity	0.4	68.00
Tousain, Alina	3/18/10	REC	Created Client Assistance Lists 1 and 2 and sent to MLC Controller to CR Testing	0.4	68.00
Tousain, Alina	3/19/10	REC	Create Dealership Receipts spreadsheet for testing- samples, substantive tests and lcs	0.8	136.00
Colella, Mike	3/23/10	REC	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re integrating substantive and controls testing for Q1 (split codes)	0.2	82.00
Hoekstra, Peggy	3/23/10	REC	Review 2009 report to MLC Board of Directors for cash receipt risk areas	0.7	108.50
Hoekstra, Peggy	3/23/10	REC	Update P&M status report	0.3	46.50

Name	Date	Code	Description	Hours	Amt
Hoekstra, Peggy	3/23/10	REC	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re overall approach to Q1, substantive testing and internal controls	0.2	31.00
Hoekstra, Peggy	3/23/10	REC	Update cash receipts sample statistics	0.2	31.00
Hoekstra, Peggy	3/23/10	REC	Assemble supporting documentation for cash receipts testing	0.1	15.50
Tousain, Alina	3/23/10	REC	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re overall approach to Q1, substantive testing and internal controls	0.2	34.00
Zajac, Mark	3/23/10	REC	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re overall approach to Q1, substantive testing and internal controls	0.2	33.00
Hoekstra, Peggy	3/24/10	REC	Cash Receipts testing-Scrap Sales	1.9	294.50
Hoekstra, Peggy	3/24/10	REC	Cash Receipts testing-Investment income and redemptions	1.6	248.00
Hoekstra, Peggy	3/24/10	REC	Cash Receipts testing-misc rental income	1.5	232.50
Hoekstra, Peggy	3/24/10	REC	Cash Receipts testing-GM rental income	1.4	217.00
Hoekstra, Peggy	3/24/10	REC	Cash Receipts testing-Hilco Maynard Auctions	0.7	108.50
Hoekstra, Peggy	3/24/10	REC	Update P&M status report	0.2	31.00
Tousain, Alina	3/24/10	REC	Update Q1 2010 Work Plan	1.1	187.00
Tousain, Alina	3/24/10	REC	Update with Scott (MLC) on CAS and Q1 2010 testing approach	0.7	119.00
Colella, Mike	3/25/10	REC	Assistance in cash receipts testing	0.2	82.00
Hoekstra, Peggy	3/25/10	REC	Meeting with D Kerton (MLC) re: documentation of walkthroughs- cash receipts and disbursement transactions	0.7	108.50
Hoekstra, Peggy	3/25/10	REC	Meeting with Hamilton (MLC), Zajac (PM) Hoekstra (PM) re segregation of duties controls	2.8	434.00
Hoekstra, Peggy	3/25/10	REC	Cash receipt testing-Residential real estate transactions	2.5	387.50
Hoekstra, Peggy	3/25/10	REC	Update work papers for client revisions	1.1	170.50
Hoekstra, Peggy	3/25/10	REC	Meeting with D Kerton (MLC) re: documentation of walkthroughs- cash receipts and disbursement transactions	1.0	155.00
Hoekstra, Peggy	3/25/10	REC	Update P&M status report	0.2	31.00
Tousain, Alina	3/25/10	REC	Meeting with Diane Keaton- Understanding CR process in MAS 201	0.6	102.00
Colella, Mike	3/26/10	REC	Review updated testing of cash receipts	0.2	82.00
Hoekstra, Peggy	3/27/10	REC	Develop and populate tickmark legend for cash receipt testing	2.8	434.00
Hoekstra, Peggy	3/27/10	REC	Document findings for cash receipts testing	2.7	418.50
Colella, Mike	3/29/10	REC	Review and evaluation of status and results from testing	0.2	82.00
Colella, Mike	3/29/10	REC	Email Hoekstra (PM) re revised plan for this week to complete interim work for Q1	0.1	41.00
Hoekstra, Peggy	3/29/10	REC	Update bank reconciliation testing	2.5	387.50
Hoekstra, Peggy	3/29/10	REC	Update cash receipt testing-asset sales	1.5	232.50
Hoekstra, Peggy	3/29/10	REC	Update cash receipt testing-rental income	0.7	108.50
Colella, Mike	3/30/10	REC	Meeting with Scott Hamilton (MLC), Alina Tousain (P&M) and Peggy Hoekstra (P&M) related to discussion of findings and open items (split time)	0.4	164.00
Colella, Mike	3/30/10	REC	Preliminary drafting of portion of BOD update report	0.2	82.00
Hoekstra, Peggy	3/30/10	REC	Prepare summary points for report to management	1.0	155.00
Hoekstra, Peggy	3/30/10	REC	Obtain additional documentation for asset sale testing	0.7	108.50
Hoekstra, Peggy	3/30/10	REC	Meeting with Scott Hamilton (MLC), Colella and Peggy Hoekstra (P&M) related to discussion of findings and open items (split time)	0.4	62.00
Tousain, Alina	3/30/10	REC	Meeting with Scott Hamilton (MLC), Colella and Hoekstra (P&M) related to discussion of findings and open items (split time)	0.4	68.00
Tousain, Alina	3/31/10	REC	Reconciliation of CR database to TR for Feb 2010 cumulative	1.3	221.00
Hoekstra, Peggy	4/1/10	REC	Reconciliation of Cash Receipts per database to February Treasury Report	0.9	139.50
Tousain, Alina	4/1/10	REC	Prepare CR update for consideration by Management/BOD	0.8	136.00
Colella, Mike	4/8/10	REC	Review PM interim summary of work performed, findings and status and then review/edit related documentation summarized for management review prior to BOD meeting	0.6	246.00
Hoekstra, Peggy	4/8/10	REC	Prepare Cash Receipts system narrative	1.0	155.00
Tousain, Alina	4/14/10	REC	Compile summary of CR testing open items for management review	0.7	119.00

Name	Date	Code	Description	Hours	Amt
Hoekstra, Peggy	4/15/10	REC	Prepare Dealer Liquidation process narrative	0.9	139.50
Tousain, Alina	4/15/10	REC	Document resolution on CR testing open items management review	0.5	85.00
Colella, Mike	4/29/10	REC	Email response to Tousain (PM) re procedures to include in testing of Asset Sales	0.1	41.00
Tousain, Alina	4/30/10	REC	Read Asset Sales Guideline M-383 for supplementary guidance on MLC CR Testing	1.7	289.00

Name	Date	Code	Description	Hours	Amt
Hoekstra, Peggy	2/1/10	CAS	Update documentation re cash testing	2.2	341.00
Hoekstra, Peggy	2/1/10	CAS	Discussions with Hamilton (MLC) re Dacor GL, bank recs including Encore and Realm entities	0.5	77.50
Hoekstra, Peggy	2/1/10	CAS	Update P&M status, organize and plan future activities	0.3	46.50
Tousain, Alina	2/1/10	CAS	Cash disbursements - merge tick marks and other documentation into monthly bank statements for July, August and September	1.7	289.00
Tousain, Alina	2/1/10	CAS	Cash disbursements - merge tick marks and other documentation into monthly bank statements for October, November and December	1.3	221.00
Hoekstra, Peggy	2/2/10	CAS	Update and document tests of bank reconciliations	3.0	465.00
Hoekstra, Peggy	2/2/10	CAS	Update and document tests of Dacor (New GM) general ledger info	2.5	387.50
Hoekstra, Peggy	2/2/10	CAS	Reconcile cash balances to MOR worksheets	1.4	217.00
Hoekstra, Peggy	2/3/10	CAS	Update and document tests of bank reconciliations	1.5	232.50
Hoekstra, Peggy	2/3/10	CAS	Update and document tests of Dacor (New GM) general ledger info	1.5	232.50
Hoekstra, Peggy	2/3/10	CAS	Discuss testing w/ Farmer and Zajac (PM)	0.3	46.50
Hoekstra, Peggy	2/4/10	CAS	Prepare summary schedules-Cash	3.0	465.00
Hoekstra, Peggy	2/4/10	CAS	Document bank reconciliation process	1.2	186.00
Hoekstra, Peggy	2/4/10	CAS	Document Dacor GL Process	1.2	186.00
Hoekstra, Peggy	2/4/10	CAS	Interview MLC (Scott Hamilton) regarding bank reconciliation process	0.7	108.50
Hoekstra, Peggy	2/4/10	CAS	Interview MLC (Diane Kerton) regarding bank reconciliations	0.5	77.50
Tousain, Alina	2/4/10	CAS	Review and modify documentation of Bank Reconciliations process at MLC and testing findings	1.5	255.00
Tousain, Alina	2/4/10	CAS	Review and modify documentation of DACOR GL use and compilation	1.2	204.00
Tousain, Alina	2/4/10	CAS	Review and modify documentation of DACOR GL comparison to MLC database	1.2	204.00
Hoekstra, Peggy	2/7/10	CAS	Document investment and balance testing	2.3	356.50
Hoekstra, Peggy	2/7/10	CAS	Meeting with P&M (Tousain) re cash testing and integrating work papers with other cash related testing	2.0	310.00
Hoekstra, Peggy	2/7/10	CAS	Document bank reconciliation testing	1.5	232.50
Hoekstra, Peggy	2/7/10	CAS	Document restricted cash testing	1.5	232.50
Colella, Mike	2/8/10	CAS	Review additional MLC documentation for cash reconciliations testing	0.2	82.00
Colella, Mike	2/9/10	CAS	Review summarized results (quantitative and qualitative) and draft write-ups for management and BOD consideration	3.4	1,394.00
Colella, Mike	2/9/10	CAS	Discussions w/ Colella & Tousain re cash testing results, potential recommendations and reporting to mgmt and BOD matters	2.7	1,107.00
Colella, Mike	2/9/10	CAS	Discussions w/ Tousain & Farmer (PM) and Hamilton (MLC) re cash testing results and reporting to mgmt and BOD matters	1.5	615.00
Colella, Mike	2/9/10	CAS	Review additional MLC documentation re cash reconciliations and clear open items	1.1	451.00
Tousain, Alina	2/9/10	CAS	Discussions w/ Colella & Farmer re cash testing results, potential recommendations and reporting to mgmt and BOD matters	2.7	459.00
Tousain, Alina	2/9/10	CAS	Discussions w/ Colella & Farmer (PM) and Hamilton (MLC) re cash testing results and reporting to mgmt and BOD matters	1.5	255.00
Colella, Mike	2/10/10	CAS	Draft/review/edit preliminary qualitative and quantitative detail results for review with management	0.8	328.00
Colella, Mike	2/10/10	CAS	Review additional MLC documentation re cash reconciliations	0.4	164.00
Tousain, Alina	2/10/10	CAS	Summarizing qualitative and quantitative info for consideration by mgmt and the BOD	2.4	408.00
Colella, Mike	2/11/10	CAS	Draft qualitative and quantitative detail and summary info for review w/ management	1.6	656.00
Colella, Mike	2/11/10	CAS	Review additional MLC documentation re cash and reconciliations	0.4	164.00
Tousain, Alina	2/11/10	CAS	Summarizing qualitative and quantitative info for consideration by mgmt and the BOD	2.4	408.00
Colella, Mike	2/13/10	CAS	Discussions with Hamilton re report comments/edits	0.6	246.00
Tousain, Alina	2/15/10	CAS	Bank Recon testing-MLC Active Accts	2.5	425.00

Name	Date	Code	Description	Hours	Amt
Tousain, Alina	2/15/10	CAS	Bank Recon testing-Realm Active Accts	2.3	391.00
Tousain, Alina	2/15/10	CAS	Bank Recon testing-MLC MLC Inactive Accts	1.7	289.00
Tousain, Alina	2/16/10	CAS	Bank Recon testing-MLC Active Accts	0.5	85.00
Colella, Mike	2/18/10	CAS	Documentation follow-up and open items resolution	0.5	205.00
Tousain, Alina	2/18/10	CAS	Bank Recon testing-MLC Inactive Accts	2.3	391.00
Tousain, Alina	2/18/10	CAS	Bank Recon testing-Realm Active Accts	1.9	323.00
Tousain, Alina	2/18/10	CAS	Bank Recon testing-Encore Active Accts	0.8	136.00
Tousain, Alina	2/22/10	CAS	Bank Recon testing-Encore Active Accts	2.1	357.00
Tousain, Alina	2/22/10	CAS	Bank Recon testing-Realm Active Accts	1.7	289.00
Tousain, Alina	2/22/10	CAS	Bank Recon testing-MLC Inactive Accts	0.7	119.00
Colella, Mike	2/23/10	CAS	Meeting w/ Tousain re cash transaction procedures and related updates	1.1	451.00
Tousain, Alina	2/23/10	CAS	Meeting w/ Colella re cash transaction procedures and related updates	1.1	187.00
Tousain, Alina	2/26/10	CAS	Reading of TARP Documents for requirements and other considerations	1.5	255.00
Colella, Mike	3/3/10	CAS	Summarize planning ideas and email to Tousain	0.2	82.00
Colella, Mike	3/4/10	CAS	Debrief 2009 and 2010 Q1 info to Hoekstra re approach, procedures and coverage for testing for future planning consideration	0.3	123.00
Colella, Mike	3/7/10	CAS	Create agenda for preliminary P&M planning meeting addressing goals, scope, staffing, key activities and target dates to meet very tight deadline for Q1	0.4	164.00
Colella, Mike	3/7/10	CAS	Review/edit preliminary draft of proforma report to BOD for April meeting	0.2	82.00
Tousain, Alina	3/12/10	CAS	Develop preliminary procedures plan w/ Woods (PM)	1.3	221.00
Woods, Jon	3/12/10	CAS	Develop preliminary procedures plan w/ Tousain (PM)	1.3	435.50
Woods, Jon	3/14/10	CAS	Developing overall integrated (cash & non-cash) testing plan for 2010 & Q1	1.2	402.00
Colella, Mike	3/15/10	CAS	Discussions with Woods (PM) re balance between substantive and controls testing and emphasis on cash vs non-cash controls testing for Q1	0.2	82.00
Woods, Jon	3/15/10	CAS	Discussions with Colella (PM) re balance between substantive and controls testing and emphasis on cash vs non-cash controls testing for Q1	0.2	67.00
Woods, Jon	3/15/10	CAS	Discussions with Colella (PM) re balance between substantive and controls testing and emphasis on cash vs non-cash controls testing for Q1	0.2	67.00
Colella, Mike	3/16/10	CAS	Discussions with Tousain (PM) re testing approach and sample selection	0.6	246.00
Colella, Mike	3/17/10	CAS	Conference call with MLC (Selzer & Hamilton) re substantive and controls testing for Q1 for field work starting 3/22	0.2	82.00
Colella, Mike	3/17/10	CAS	Discussions with Tousain (PM) re sample selections and request for info to send to MLC (Hamilton)	0.1	41.00
Colella, Mike	3/23/10	CAS	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re integrating substantive and controls testing for Q1 (split codes)	0.2	82.00
Hoekstra, Peggy	3/23/10	CAS	Assemble supporting documentation for cash reconciliation testing	1.5	232.50
Hoekstra, Peggy	3/23/10	CAS	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re overall approach to Q1, substantive testing and internal controls	0.2	31.00
Tousain, Alina	3/23/10	CAS	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re overall approach to Q1, substantive testing and internal controls	0.2	34.00
Zajac, Mark	3/23/10	CAS	Kickoff meeting with PM (Colella, Hoekstra, Tousain, Zajac) re overall approach to Q1, substantive testing and internal controls	0.2	33.00
Colella, Mike	3/24/10	CAS	Review work performed and evaluate initial possible areas for comments and suggestions to MLC	1.4	574.00
Colella, Mike	3/24/10	CAS	Emails to/from PM (Hoekstra) re status update	0.1	41.00
Tousain, Alina	3/24/10	CAS	Review new files posted to MLC SharePoint and download necessary and helpful documents: Charts of Accts, Bank Statements, Bank reconciliations, Investment Recons Summaries	2.2	374.00
Tousain, Alina	3/24/10	CAS	Scanned for testing the March daily Bank Statements	1.2	204.00
Colella, Mike	3/25/10	CAS	Assistance in testing cash reconciliations	0.2	82.00
Hoekstra, Peggy	3/25/10	CAS	Set up work papers for bank reconciliation testing	1.4	217.00

Name	Date	Code	Description	Hours	Amt
Hoekstra, Peggy	3/25/10	CAS	Meeting with D Kerton (MLC) regarding bank reconciliations	0.5	77.50
Colella, Mike	3/26/10	CAS	Review updated testing of cash reconciliations	0.2	82.00
Hoekstra, Peggy	3/26/10	CAS	Bank reconciliation testing-MLC accounts	2.3	356.50
Hoekstra, Peggy	3/26/10	CAS	Bank reconciliation testing-closing of inactive bank accounts	1.4	217.00
Hoekstra, Peggy	3/26/10	CAS	Bank reconciliation testing-REALM accounts	1.3	201.50
Hoekstra, Peggy	3/26/10	CAS	Bank reconciliation testing-ENCORE accounts	1.0	155.00
Hoekstra, Peggy	3/27/10	CAS	Bank reconciliation testing-document findings	2.5	387.50
Colella, Mike	3/28/10	CAS	Review and assess status of interim testing	0.5	205.00
Colella, Mike	3/29/10	CAS	Discussions with Tousain (PM) re reconciliation of cash transaction database to GL system	0.3	123.00
Colella, Mike	3/29/10	CAS	Review and evaluation of status and results from testing	0.2	82.00
Colella, Mike	3/29/10	CAS	Email Hoekstra (PM) re revised plan for this week to complete interim work for Q1	0.1	41.00
Tousain, Alina	3/29/10	CAS	Discussions with Colella (PM) re reconciliation of cash transaction database to GL system	0.3	51.00
Colella, Mike	3/30/10	CAS	Debrief with Alina Tousain (P&M) and Peggy Hoekstra (P&M) re meeting with Scott Hamilton (PM) re cash transactions, implementation of purchase order system and format and reporting to BOD	0.8	328.00
Colella, Mike	3/30/10	CAS	Meeting with Scott Hamilton (MLC), Alina Tousain (P&M) and Peggy Hoekstra (P&M) related to discussion of findings and open items (split time)	0.4	164.00
Colella, Mike	3/30/10	CAS	Preliminary drafting of portion of BOD update report	0.2	82.00
Hoekstra, Peggy	3/30/10	CAS	Document conclusions for bank reconciliation testing	2.0	310.00
Hoekstra, Peggy	3/30/10	CAS	Meeting with Mike Colella (P&M), Alina Tousain (P&M) and Peggy Hoekstra (P&M) Debrief of meeting with Scott Hamilton, discussions regarding cash disbursement testing, implementation of purchase order system and format and content of report to the Board of Directors	0.8	124.00
Hoekstra, Peggy	3/30/10	CAS	Meeting with Scott Hamilton (MLC), Alina Tousain (P&M) and Michael Colella (P&M) related to discussion of findings and open items (split time)	0.4	62.00
Hoekstra, Peggy	3/30/10	CAS	Update P&M status report	0.3	46.50
Tousain, Alina	3/30/10	CAS	Debrief with Colella and Hoekstra (P&M) re meeting with Scott Hamilton (PM) re cash transactions, implementation of purchase order system and format and reporting to BOD	0.8	136.00
Tousain, Alina	3/30/10	CAS	Meeting with Scott Hamilton (MLC), Colella & Hoekstra (P&M) related to discussion of findings and open items (split time)	0.4	68.00
Tousain, Alina	4/1/10	CAS	Prepare cash reconciliation update for consideration by Management/BOD	1.1	187.00
Tousain, Alina	4/1/10	CAS	Prepare cash balances and financial reporting for April Update for BOD	0.8	136.00
Colella, Mike	4/8/10	CAS	Review PM interim summary of work performed, findings and status and then review/edit related documentation summarized for management review prior to BOD meeting	1.2	492.00
Hoekstra, Peggy	4/9/10	CAS	Prepare Bank reconciliation system narrative	0.7	108.50
Colella, Mike	4/12/10	CAS	Draft Testing Overview Approach from inception through POR for inclusion in BOD package per Selzer (MLC)	0.6	246.00
Colella, Mike	4/12/10	CAS	Discussions with Selzer and Hamilton (MLC) re communication to BOD and draft edits to BOD package	0.4	164.00
Tousain, Alina	4/16/10	CAS	Update documentation of final support for work performed and reported to management and BOD	2.2	374.00

Name	Date	Code	Description	Hours	Amt
Eckles, Jeff	2/2/10	RPT	Mtg with PM (Woods) re current and projected tax status and NOL expectations, develop proposed accounting policy disclosures	0.4	156.00
Woods, Jon	2/2/10	RPT	Review GAAP income tax accounting in MOR	0.8	268.00
Woods, Jon	2/2/10	RPT	Mtg with J. Eckles (PM) re current and projected tax status and NOL expectations. develop proposed accounting policy disclosures	0.4	134.00
Colella, Mike	2/3/10	RPT	Read December Monthly Operating Report before filing	1.1	451.00
Tousain, Alina	2/3/10	RPT	CR and CD database comparison to Treasury Report and identify difference or expected reconciling items	2.0	340.00
Tousain, Alina	2/3/10	RPT	Document Treasury Report compilation process by MLC and findings of the comparison to CR and CD database	1.7	289.00
Woods, Jon	2/3/10	RPT	Review MOR accounting policy disclosures, develop and prepare draft of proposed revisions to MOR for S. Hamilton (MLC)	1.1	368.50
Colella, Mike	2/4/10	RPT	Discussion with Tousain (PM) re reconciliation of CR and CD database to December Treasury report	0.3	123.00
Tousain, Alina	2/4/10	RPT	Discuss w/ Colella (PM) re reconciliation of CR and CD database to Dec Treasury report	0.3	51.00
Colella, Mike	2/10/10	RPT	Draft/review/edit preliminary qualitative and quantitative detail results for review with management	0.7	287.00
Tousain, Alina	2/10/10	RPT	Summarizing qualitative and quantitative info for consideration by mgmt and the BOD	2.5	425.00
Woods, Jon	2/10/10	RPT	Review testing, results and preliminary qualitative and quantitative detail and summary info for review with management and/or BOD	1.7	569.50
Tousain, Alina	2/11/10	RPT	Summarizing qualitative and quantitative info for consideration by mgmt and the BOD	2.4	408.00
Woods, Jon	2/11/10	RPT	Review preliminary draft of report on procedures to BOD, prepare proposed revisions and comments	2.2	737.00
Tousain, Alina	2/12/10	RPT	Revise qualitative and quantitative detail and summary info for review with management	2.7	459.00
Tousain, Alina	2/12/10	RPT	Open items follow up with MLC management	1.3	221.00
Woods, Jon	2/12/10	RPT	Review second draft of communication to BOD, prepare proposed revisions and comments	1.6	536.00
Colella, Mike	2/16/10	RPT	Prep comments for Colella (PM) BOD presentation	1.0	410.00
Colella, Mike	2/17/10	RPT	Review BOD Presentation materials distributed in advance of Feb 18 BOD meeting	1.2	492.00
Tousain, Alina	2/17/10	RPT	Prepare binder with various monthly reports for BOD meeting	1.6	272.00
Colella, Mike	2/18/10	RPT	BOD Meeting prep/revise presentation notes	3.6	1,476.00
Colella, Mike	2/18/10	RPT	Meeting presentation to BOD	1.2	492.00
Colella, Mike	2/18/10	RPT	Meeting with independent directors only (their request)	0.7	287.00
Colella, Mike	2/21/10	RPT	Re-review and edits resulting from BOD meeting	1.2	492.00
Colella, Mike	3/6/10	RPT	Review proforma report	0.4	164.00
Colella, Mike	3/22/10	RPT	Discussions with Hamilton (MLC) re business, accounting operations and systems update	0.6	246.00
Colella, Mike	3/22/10	RPT	Email to Selzer (MLC) re proposed agenda items for P&M presentations and discussions with BOD	0.6	246.00
Colella, Mike	3/22/10	RPT	Scan MLC Month End Close binder to review for systems printouts from first automated close (MAS 200) and documentation maintained	0.4	164.00
Colella, Mike	3/22/10	RPT	Additions to proposed BOD agenda for April BOD meeting after related discussions with Selzer (MLC)	0.3	123.00
Colella, Mike	3/22/10	RPT	Discussions with Selzer (MLC) re upcoming BOD meeting and requirements	0.2	82.00
Tousain, Alina	3/24/10	RPT	Review new files posted to MLC SharePoint and download necessary and helpful documents: Monthly Reports	1.6	272.00

Name	Date	Code	Description	Hours	Amt
Colella, Mike	3/25/10	RPT	Develop recommendations re reconciling system (MAS 200) data to Receipts and Disbursements databases and amounts used in financial reporting	0.7	287.00
Colella, Mike	3/25/10	RPT	Review (partial) of PM February BOD report for identification of specific items to include in Q1 scope and inclusion in work plans and evolving plan for Q1 reporting to BOD	0.5	205.00
Colella, Mike	3/25/10	RPT	Various inquiries re roll-up of system and manual database	0.3	123.00
Colella, Mike	3/26/10	RPT	Further developments of alternative (less time and cost) BOD reporting alternatives	0.6	246.00
Colella, Mike	3/26/10	RPT	Develop additional recommendations re reconciling system (MAS 200) data to financial reports	0.4	164.00
Colella, Mike	3/29/10	RPT	Discussions with Selzer (MLC) re PM reporting to BOD and meeting agenda	0.2	82.00
Colella, Mike	3/29/10	RPT	Email Tousain (PM) re revised plan for this week to complete interim work for Q1	0.1	41.00
Colella, Mike	3/30/10	RPT	Meeting with Scott Hamilton (MLC), Alina Tousain (P&M) and Peggy Hoekstra (P&M) related to discussion of findings and open items (split time)	0.3	123.00
Colella, Mike	3/30/10	RPT	Preliminary drafting of portion of management/BOD update	0.1	41.00
Hoekstra, Peggy	3/30/10	RPT	Meeting with Scott Hamilton (MLC), Colella and Tousain (P&M) related to discussion of findings and open items (split time)	0.4	62.00
Tousain, Alina	3/30/10	RPT	Meeting with Scott Hamilton (MLC), Colella and Hoekstra (P&M) related to discussion of findings and open items (split time)	0.3	51.00
Tousain, Alina	3/31/10	RPT	Reconciliation of 2009 July and Dec MOR to MAS 200	2.8	476.00
Colella, Mike	4/5/10	RPT	Emails to/from Selzer re timing and coordination of flights and other preparation for BOD meeting	0.2	82.00
Colella, Mike	4/9/10	RPT	Discussions with Selzer (MLC) re upcoming BOD meeting	0.4	164.00
Colella, Mike	4/12/10	RPT	BOD meeting prep (identify key presentation points and determine support info)	1.4	574.00
Colella, Mike	4/14/10	RPT	Research and discussions with Selzer re reporting Liabilities Subject to Compromise under SOP 90-7	0.8	328.00
Colella, Mike	4/14/10	RPT	Read/review MLC package for BOD meeting	1.2	492.00
Colella, Mike	4/15/10	RPT	Presentation to BOD at 4/15 BOD meeting	1.2	492.00
Colella, Mike	4/15/10	RPT	Meeting with Independent BOD (at their request) to provide feedback and comments re management and MLC	0.2	82.00
Colella, Mike	4/15/10	RPT	Preparation for presentation at 4/15 BOD meeting	1.2	492.00
Colella, Mike	4/15/10	RPT	Debrief with Selzer (MLC) re items discussed at BOD meeting	0.2	82.00
Colella, Mike	4/15/10	RPT	Discuss the need to determine Q2 PM testing and consulting assistance and what is desired to report at next BOD meeting (June)	0.2	82.00

Name	Date	Code	Description	Hours	Amt
Eckles, Jeff	2/1/10	FDC	Discussion and email w/ Zablocki re misc tax matters	0.2	78.00
Greenway, Denise	2/1/10	FDC	Edit and circulate Draft Memo "Actual and Proposed Transactions of General Motors Nova Scotia Finance Co ULC" for review by PM (J Eckles, F Lewis) and MNP (Meyers Norris Penney - Canadian firm)	1.2	480.00
Greenway, Denise	2/1/10	FDC	Research and analysis regarding potential US tax impact (timing/character/source) of termination of Swap Agreement	0.3	120.00
Lewis, Forrest	2/2/10	FDC	Provided input to Greenway (PM) re working with Canadian firm for Nova Scotia	0.3	112.50
Eckles, Jeff	2/3/10	FDC	Call w/ PM (Colella & Farmer) re tax policy statement	0.9	351.00
Eckles, Jeff	2/3/10	FDC	Review tax policy statement	0.4	156.00
Eckles, Jeff	2/3/10	FDC	Discuss tax policy statement w/ Zablocki	0.2	78.00
Lewis, Forrest	2/5/10	FDC	Read memo on Nova Scotia notes from D Greenway, PM at her request to offer comments	0.6	225.00
Eckles, Jeff	2/6/10	FDC	Review Nova Scotia Memo	0.8	312.00
Eckles, Jeff	2/7/10	FDC	Communicate coordination of tax area and status info to Colella (PM)	0.2	78.00
Eckles, Jeff	2/8/10	FDC	Memo to Zablocki re current tax reporting matters	0.5	195.00
Eckles, Jeff	2/9/10	FDC	Email w/ Zablocki re various tax matters	0.2	78.00
Eckles, Jeff	2/9/10	FDC	Email w/ Zablocki re various tax matters	0.2	78.00
Eckles, Jeff	2/13/10	FDC	Review final Nova Scotia tax memo	0.5	195.00
Lewis, Forrest	2/13/10	FDC	Analyze Denise Greenway memo on Nova Scotia Finance transaction at her request to offer comments	0.7	262.50
Lewis, Forrest	2/13/10	FDC	Write memo of comments as she requested on Nova Scotia Finance transaction	0.7	262.50
Greenway, Denise	2/15/10	FDC	Review written comments from F. Lewis and J. Eckles re. Draft memo; edit draft memo for comments of Lewis, Eckles, MNP	0.8	320.00
Greenway, Denise	2/15/10	FDC	Review written comments from Meyers Norris Penney on Draft Memo on Finance transactions re timing/character of income/deductions in Canada	0.2	80.00
Colella, Mike	2/17/10	FDC	Update discussions with Eckles (PM) prior to BOD meeting	0.2	82.00
Eckles, Jeff	2/17/10	FDC	Update discussion w/ Colella prior to BOD mtg	0.2	78.00
Eckles, Jeff	2/22/10	FDC	Discuss with Zablocki re update on tax matters	0.4	156.00
Eckles, Jeff	2/22/10	FDC	Discuss with Zablocki re update on tax matters	0.4	156.00
Gove, Veronica	2/22/10	FDC	Obtain, package and send Tax info to Zablocki at his request	0.5	40.00
Greenway, Denise	2/25/10	FDC	Explanations provided to Colella (PM) re prior and future international tax requirements	0.2	80.00
Colella, Mike	2/26/10	FDC	Discussion w/ Eckles re coordination of tax area and status	0.5	205.00
Eckles, Jeff	2/26/10	FDC	Discussion w/ Colella re coordination of tax area and status	0.5	195.00
Eckles, Jeff	2/26/10	FDC	Prep for 3/1 Meeting with Zablocki	0.3	117.00
Eckles, Jeff	3/2/10	FDC	Tax research into reporting of payments to be made to former dealership employees and discussion with Rick Zablocki (MLC)	0.8	312.00
Eckles, Jeff	3/2/10	FDC	Preparation for 3-3-10 meeting with Rick Zablocki and Dave Rinker regarding dealership entities owned by MLC	0.4	156.00
Eckles, Jeff	3/2/10	FDC	Summarize planning information	0.2	78.00
Eckles, Jeff	3/2/10	FDC	Discussion with Rick Zablocki (MLC) regarding various Federal tax matters	0.2	78.00
Eckles, Jeff	3/3/10	FDC	Meeting with Rick Zablocki and Dave Rinker regarding dealership entities owned by MLC	1.6	624.00
Eckles, Jeff	3/4/10	FDC	Meeting, discussions and correspondence with Colella (PM) re scope	0.6	234.00
Merkel, Mike	3/6/10	FDC	Research automatic federal extensions and forward to processing for input into the due date system	2.3	561.20
Colella, Mike	3/7/10	FDC	Review/edit preliminary draft of proforma update to management prior to April BOD meeting	0.2	82.00
Eckles, Jeff	3/8/10	FDC	Review of memo prepared by Lewis (PM) re details on the DIP financing & potential tax treatment	0.6	234.00
Eckles, Jeff	3/8/10	FDC	Discuss w/ Zablocki (MLC) DIP financing memo & extensions	0.2	78.00

Name	Date	Code	Description	Hours	Amt
Colella, Mike	3/13/10	FDC	Follow up with Greenway (PM) re use of Canadian CPA firm and international needs	0.2	82.00
Eckles, Jeff	3/13/10	FDC	Communication with Colella (PM) re analysis of work performed to date and related information	0.7	273.00
Colella, Mike	3/15/10	FDC	Discussion with Eckles (PM) re tax update and projected activities for next month	0.3	123.00
Eckles, Jeff	3/15/10	FDC	Estimation of March and April tax work-in-process and correspondence with Colella (PM)	0.3	117.00
Eckles, Jeff	3/15/10	FDC	Conf call with Merkel and Ruppel (PM) re proposed activities to be performed in April and estimated staffing requirements	0.2	78.00
Eckles, Jeff	3/16/10	FDC	Self review and assess work performed for March	0.3	117.00
Eckles, Jeff	3/24/10	FDC	Review section of DIP loan for federal tax consideration	0.6	234.00
Eckles, Jeff	3/24/10	FDC	Review work performed to date and update go forward plan	0.4	156.00
Eckles, Jeff	3/25/10	FDC	Review DIP memo	0.2	78.00
Eckles, Jeff	3/26/10	FDC	Review DIP financing for reporting implications	0.3	117.00
Colella, Mike	3/31/10	FDC	Research relating to worked performed by P&M and D&T in response to Fee Examiner comment raised	0.3	123.00
Eckles, Jeff	3/31/10	FDC	Research re accounting method used and alternatives	0.5	195.00
Eckles, Jeff	3/31/10	FDC	Discussion with Zablocki (MLC) re accounting method and related considerations	0.3	117.00
Eckles, Jeff	4/1/10	FDC	Review/edit DIP loan memo for tax impact	1.2	468.00
Tousain, Alina	4/2/10	FDC	Assistance with review of supporting documentation related to vendor contracts for tax team	1.5	255.00
Eckles, Jeff	4/6/10	FDC	Call w/ Zablocki (MLC) re 4-14 mtg	0.3	117.00
Colella, Mike	4/9/10	FDC	Email to Eckles & Ruppel (PM) re status and plan for April/May	0.1	41.00
Eckles, Jeff	4/13/10	FDC	Meeting prep re A period tax return w/ Zablocki (MLC)	0.5	195.00
Eckles, Jeff	4/14/10	FDC	Meeting with Zablocki (MLC) re A period tax return	1.7	663.00
Eckles, Jeff	4/20/10	FDC	Call with Zablocki re tax questions	0.3	117.00
Eckles, Jeff	4/29/10	FDC	Discussions with Zoblocki re international tax reporting	0.4	156.00
Colella, Mike	5/14/10	FDC	Discussion with Eckles (PM) and Zablocki (MLC) re "other" tax related compliance (ie, 1099s)	0.2	82.00
Eckles, Jeff	5/14/10	FDC	Discussion with Colella (PM) and Zablocki (MLC) re "other" tax related compliance (ie, 1099s)	0.2	78.00
Eckles, Jeff	5/20/10	FDC	Discuss w/ Lewis (PM) tax memo regarding deductibility of professional fees	0.2	78.00
Lewis, Forrest	5/20/10	FDC	Discuss w/ Eckles (PM) tax memo regarding deductibility of professional fees	0.2	75.00
Lewis, Forrest	5/23/10	FDC	Research on deductibility of professional fees in BNA tax portfolios	0.6	225.00
Lewis, Forrest	5/23/10	FDC	Research on deductibility of professional fees in Rev Rul 77-204	0.7	262.50
Lewis, Forrest	5/23/10	FDC	Research on deductibility of professional fees in cases Placid Oil etc.	0.3	112.50
Eckles, Jeff	5/24/10	FDC	332 Liq – Tax research regarding Section 332 disclosures for liquidation of subsidiaries	0.2	78.00
Lewis, Forrest	5/24/10	FDC	Research on deductibility of professional fees in Reg 1.263(a)-4 and 5	0.4	150.00
Lewis, Forrest	5/24/10	FDC	Research expense allocation in MSPA document	0.4	150.00
Lewis, Forrest	5/24/10	FDC	Prepare memo on deductibility of professional fees	0.8	300.00
Lewis, Forrest	5/24/10	FDC	Review memo on deductibility of professional fees, edit & email to Eckles (PM)	0.3	112.50
Eckles, Jeff	5/26/10	FDC	Tax research regarding Section 332 liquidations and deductibility of professional fees and discussion with Rick Zablocki	0.6	234.00
Eckles, Jeff	5/28/10	FDC	Tax project management and status review	0.4	156.00

Name	Date	Code	Description	Hours	Amt
Eckles, Jeff	3/1/10	FDR	Meeting with Zablocki (MLC) and Merkel (PM) re current tax compliance matters including extension of income tax returns for the tax period ended 12-31-09 including meeting preparation time	3.1	1,209.00
Eckles, Jeff	3/6/10	FDR	Discussion with Merkel (PM) re income tax extensions	0.3	117.00
Merkel, Mike	3/6/10	FDR	Discussion w/ Eckles (PM) re income tax extensions	0.3	73.20
Eckles, Jeff	3/8/10	FDR	Review of memo prepared by Lewis (PM) re details on the DIP financing & potential tax treatment	0.6	234.00
Eckles, Jeff	3/9/10	FDR	Initial preparation of IRS form 7004	1.3	507.00
Eckles, Jeff	3/10/10	FDR	Work-in-process on preparation of Federal form 7004 including correspondence with Rick Zablocki	0.6	234.00
Eckles, Jeff	3/12/10	FDR	Completion of IRS form 7004	0.5	195.00
Eckles, Jeff	5/10/10	FDR	Discussion with Zablocki (MLC) re issues related to the preparation of the 2009 B period income tax returns	0.2	78.00
Eckles, Jeff	5/13/10	FDR	Prep for 5-13-10 mtg with Zablocki and Hamilton (MLC)	0.9	351.00
Eckles, Jeff	5/13/10	FDR	Meeting with Zablocki, Hamilton (MLC) and Merkel (PM) re issues related to preparation of 2009 B period income tax returns	1.8	702.00
Merkel, Mike	5/13/10	FDR	Meeting with Zablocki & Hamilton (MLC) and Eckles (PM) re issues related to preparation of 2009 B period income tax returns	1.8	439.20
Merkel, Mike	5/13/10	FDR	Preparation for 5/13 Tax planning meeting w/ Zablocki (MLC)	0.5	122.00
Colella, Mike	5/14/10	FDR	Conf call with Eckles and Greenway (PM) re need for use of Canadian firm in connection with foreign tax reporting	0.2	82.00
Colella, Mike	5/14/10	FDR	Meeting with Eckles (PM) re tax area status update and requirements to meet all federal, state and local tax preparation and reporting deadlines	0.5	205.00
Eckles, Jeff	5/14/10	FDR	Meeting with Reinke (PM) re assigning staff for the preparation of 2009 B period income tax returns	0.2	78.00
Eckles, Jeff	5/14/10	FDR	Conf call with Colella and Greenway (PM) re need for use of Canadian firm in connection with foreign tax reporting	0.2	78.00
Eckles, Jeff	5/14/10	FDR	Meeting with Colella (PM) re tax area status update and requirements to meet all federal, state and local tax preparation and reporting deadlines	0.5	195.00
Greenway, Denise	5/14/10	FDR	Conf call with Eckles and Colella (PM) re need for use of Canadian firm in connection with foreign tax reporting	0.2	80.00
Reinke, Dana	5/14/10	FDR	Meeting with Eckles (PM) re assigning staff for the preparation of 2009 B period income tax returns	0.2	39.60
Eckles, Jeff	5/17/10	FDR	Assist tax staff in connection with prep of the B period income tax returns	0.3	117.00

Name	Date	Code	Description	Hours	Amt
Merkel, Mike	2/3/10	SLC	Conf (already started) w/ PM Colella, Eckles & Farmer re Procedures Manual (Tax Portion of the Call)	0.5	122.00
Ruppel, Curtis	2/15/10	SLC	Call with Merkel (PM) re sales and use tax update for January returns and COD income impact to Michigan Business Tax	0.2	67.00
Ruppel, Curtis	2/16/10	SLC	Call with Zablocki (M LC) and Merkel (MLC) re potential state tax matter	0.5	167.50
Lewis, Forrest	2/26/10	SLC	Track amendments to MSPA per J Eckles to determine state taxation	1.2	450.00
Lewis, Forrest	2/26/10	SLC	Analyze language concerning security in Wind down facility per J Eckles to determine state taxation	1.2	450.00
Lewis, Forrest	2/26/10	SLC	Track amendments to DIP facility per J Eckles to determine state taxation	0.9	337.50
Lewis, Forrest	2/26/10	SLC	Track amendments to MSPA exhibits per J Eckles to determine state taxation	0.7	262.50
Lewis, Forrest	2/26/10	SLC	Info provided to Eckles (PM) re DIP facility for state taxation	0.2	75.00
Lewis, Forrest	2/27/10	SLC	Summarize info from review of wind down / DIP facility (per Eckles)	2.2	825.00
Lewis, Forrest	2/27/10	SLC	Review DIP facility to required tax info (per Eckles)	1.3	487.50
Lewis, Forrest	2/28/10	SLC	Complete memo concerning state tax consequences of provisions in Wind down facility per J Eckles (PM) and send by email	1.4	525.00
Ruppel, Curtis	3/1/10	SLC	Call with Merkel (PM) regarding state income tax and personal property tax filings	0.4	134.00
Lewis, Forrest	3/4/10	SLC	Review and organize internal research files	2.2	825.00
Merkel, Mike	3/6/10	SLC	Update required forms	1.3	317.20
Lewis, Forrest	3/8/10	SLC	Phone conf with Eckles (PM) re nonrecourse nature of DIP facility to determine state taxes	0.3	112.50
Merkel, Mike	3/8/10	SLC	Research franchise tax requirements in various states to determine extension policies	4.6	1,122.40
Merkel, Mike	3/8/10	SLC	Update calendar for estimate thresholds and method of calculating the franchise tax base	4.1	1,000.40
Lewis, Forrest	3/10/10	SLC	Analyze authorities on nonrecourse and recourse treatment under bankruptcy law to determine state taxes	2.4	900.00
Lewis, Forrest	3/10/10	SLC	Analyze state tax rules on gross receipts tax and draft memo	2.3	862.50
Lewis, Forrest	3/10/10	SLC	Analyze DIP liability language and subsequent amendments to determine state taxes	1.4	525.00
Lewis, Forrest	3/11/10	SLC	Analyze state tax rules on gross receipts tax, and sent memo to Eckles (PM)	0.4	150.00
Merkel, Mike	3/11/10	SLC	Research state Maintenance fee and activity return, prepare email to Hamilton (MLC) with required information	2.6	634.40
Ruppel, Curtis	3/15/10	SLC	Conf call with Eckles (Federal) and Merkel (State and Local) re proposed activities to be performed in April and estimated staffing requirements	0.2	67.00
Ruppel, Curtis	3/15/10	SLC	Evaluate proposed activities for next month	0.1	33.50

Name	Date	Code	Description	Hours	Amt
Merkel, Mike	2/1/10	SLR	Review Income tax calendar from Zablocki & organize for input. Call to Zablocki to ensure annual reports were filed	1.1	268.40
Ruppall, Curtis	2/1/10	SLR	Assess prior work performed and planning relating to upcoming SALT tax return preparation	0.6	201.00
Eckles, Jeff	2/3/10	SLR	Mtg w/ PM (Merkel) re Tax Calendars	0.3	117.00
Merkel, Mike	2/3/10	SLR	Review Tax calendar and prepare list of requests for Zablocki to initiate preparation of returns for sales/use, income and property tax	0.7	170.80
Merkel, Mike	2/3/10	SLR	Discuss tax calendar and Phase 1 of tax compliance w Eckles to determine filing requirements	0.3	73.20
Eckles, Jeff	2/4/10	SLR	Discuss return preparation, staffing, PBC list and timing w/ PM (Ruppall & Merkel)	0.6	234.00
Merkel, Mike	2/4/10	SLR	Discuss return preparation, staffing, PBC list & timeline for preparation of returns w/ Ruppall & Eckles	0.6	146.40
Ruppall, Curtis	2/4/10	SLR	Call with PM (Eckles & Merkel) re return preparation, staffing, client information request, and return timeline	0.6	201.00
Ruppall, Curtis	2/9/10	SLR	Review emails from Zablocki (MLC) re January sales and use tax returns	0.2	67.00
Merkel, Mike	2/10/10	SLR	Update Sales Tax Calendar for January filing Requirements & save prior returns to file for reference	2.1	512.40
Merkel, Mike	2/10/10	SLR	Call w/ Zablocki to discuss sales/use tax compliance	0.6	146.40
Merkel, Mike	2/10/10	SLR	Call w/ Ruppall to debrief of his call w/ Zablocki re sales/use tax and personal property compliance	0.3	73.20
Ruppall, Curtis	2/10/10	SLR	Call with Merkel (PM) to debrief on his call with Zablocki (MLC) re sales and use tax and personal property tax compliance	0.3	100.50
Clark, Ryan	2/11/10	SLR	Prepared sales/use tax returns	4.5	360.00
Clark, Ryan	2/11/10	SLR	Discuss sales/use tax schedule w/ PM (Merkel)	0.5	40.00
Merkel, Mike	2/11/10	SLR	Discuss sales/use tax schedule w/ PM (Clark) filing requirements w/ Clark	0.5	122.00
Clark, Ryan	2/12/10	SLR	Prepared sales/use tax returns and 505B letters	4.5	360.00
Merkel, Mike	2/12/10	SLR	Review sales/use tax returns prepared for Jan, Email Zablocki re state EFT payment requirement & forms	1.6	390.40
Clark, Ryan	2/13/10	SLR	Prepared sales/use tax returns	4.6	368.00
Clark, Ryan	2/13/10	SLR	Discuss sales/use tax schedule w/ PM (Merkel)	0.9	72.00
Merkel, Mike	2/13/10	SLR	Discuss sales/use tax schedule w/ PM (Clark) filing requirements w/ Clark	0.9	219.60
Clark, Ryan	2/15/10	SLR	Prepared sales/use tax returns	3.5	280.00
Merkel, Mike	2/15/10	SLR	Review sales/use tax returns, 505B letters and confirm due date list	2.3	561.20
Merkel, Mike	2/15/10	SLR	Assist PM preparer w/ form questions and prepare City sales/use tax closure request	0.8	195.20
Merkel, Mike	2/15/10	SLR	Discussed filing of returns and open items w/ Zablocki such as conflicting registration numbers and EFT requirements	0.6	146.40
Merkel, Mike	2/15/10	SLR	Call w/ PM (Ruppall) re sales/use tax update for Jan returns	0.2	48.80
Clark, Ryan	2/16/10	SLR	Prepared sales/use tax returns	3.0	240.00
Merkel, Mike	2/16/10	SLR	Finalize Jan 2010 sales/use tax return review	4.9	1,195.60
Merkel, Mike	2/16/10	SLR	Call w/ MLC (Zablocki) & PM (Ruppall) re potential state tax matter	0.5	122.00
Biggs, Angela	2/18/10	SLR	Processed January sales and use tax returns and prepared mailing envelopes	0.8	60.00
Hord, Ralph	2/18/10	SLR	Review Annual Report and prepare memo (per Eckles) prior to filing	0.8	245.60
Hord, Ralph	2/18/10	SLR	Contact attorney to obtain additional info on filing deadline and other ideas	0.4	122.80
Kuchera, Barbara	2/18/10	SLR	Processed January sales and use tax returns and prepared mailing envelopes	0.5	40.00
Merkel, Mike	2/18/10	SLR	Prepare and E-File use tax return w/ balance due and email copies to Zablocki	1.6	390.40
Gove, Veronica	2/26/10	SLR	Assist with w/ sales/use tax, Income and Property tax spreadsheets for Eckles and edits to document	0.5	40.00

Name	Date	Code	Description	Hours	Amt
Merkel, Mike	3/1/10	SLR	Meet w/ Zablocki (MLC) re tax compliance, filing obligations, property tax, annual reports and income/franchise taxes	2.5	610.00
Merkel, Mike	3/1/10	SLR	Review personal property tax schedule of all filings	1.4	341.60
Merkel, Mike	3/1/10	SLR	Discuss income/franchise tax and personal property tax filing requirements with Ruppel (PM)	0.4	97.60
Merkel, Mike	3/1/10	SLR	Email Zablocki (MLC) details for discussion re returns	0.2	48.80
Merkel, Mike	3/2/10	SLR	Review annual report calendar and create an internal calendar to monitor due dates	1.8	439.20
Merkel, Mike	3/2/10	SLR	Update sales tax calendar for final returns filed for January	1.0	244.00
Merkel, Mike	3/2/10	SLR	Review sales tax calendar and schedule preparation	0.6	146.40
Merkel, Mike	3/2/10	SLR	Discuss annual report with Diane Smith to be uploaded into due date system	0.5	122.00
Merkel, Mike	3/2/10	SLR	Prepare email of requested items to Zablocki including previously prepared returns	0.2	48.80
Merkel, Mike	3/5/10	SLR	Follow up email with Zablocki re status of apportionment, annual reports, and property tax parcel reconciliation	0.3	73.20
Merkel, Mike	3/5/10	SLR	Conf call w/ Zablocki (MLC) to discuss status of open items	0.3	73.20
Merkel, Mike	3/5/10	SLR	Forward copy of property tax schedule received from GM staff to Zablocki (MLC)	0.3	73.20
Merkel, Mike	3/5/10	SLR	Review apportionment info received and correspondence related to state annual report	0.3	73.20
Doot, Brian	3/6/10	SLR	Assist Merkel (PM) filing state 505B letters	1.0	88.00
Doot, Brian	3/6/10	SLR	Discuss w/ Merkel tax preparation requirements	0.2	17.60
Merkel, Mike	3/6/10	SLR	Create an internal tax calendar	1.7	414.80
Merkel, Mike	3/6/10	SLR	Discuss sales tax preparation requirements with Brian Doot (PM) to initiate February 2010 filings	0.2	48.80
Palmer, Stephen	3/8/10	SLR	State returns' estimates for MLC	2.3	271.40
Palmer, Stephen	3/8/10	SLR	Documentation files set up for MLC	2.1	247.80
Palmer, Stephen	3/8/10	SLR	Additional documentation files set up for MLC	1.9	224.20
Palmer, Stephen	3/8/10	SLR	Apportionment and balance sheet preparation for MLC	1.9	224.20
Gove, Veronica	3/9/10	SLR	Prepare form 7004 and related instruction	2.8	224.00
Merkel, Mike	3/9/10	SLR	Discuss extension progress with Stephen Palmer (PM) and assist with determining extensions needed	1.4	341.60
Palmer, Stephen	3/9/10	SLR	Prep state return extensions for MLC	5.1	601.80
Palmer, Stephen	3/9/10	SLR	State return estimates for MLC	3.8	448.40
Eckles, Jeff	3/10/10	SLR	Discussions with Zablocki (MLC) and Merkel (PM) re state income tax extensions	0.4	156.00
Gove, Veronica	3/10/10	SLR	Edit form 7004 and e-mail to Eckles (PM)	1.0	80.00
Merkel, Mike	3/10/10	SLR	Prepare forms necessary based on filing requirements	4.9	1,195.60
Merkel, Mike	3/10/10	SLR	Review and update state tax extension for unitary combined groups	3.4	829.60
Merkel, Mike	3/10/10	SLR	Verify minimum payments for tax extension	2.1	512.40
Merkel, Mike	3/10/10	SLR	Discussions with Zablocki (MLC) and Eckles (PM) re state income tax extensions	0.4	97.60
Gove, Veronica	3/11/10	SLR	Prepare certified mailing cards for extensions	1.0	80.00
Merkel, Mike	3/11/10	SLR	Prepare state 245 returns for GMCC, PIG, MEI, REALM & ENCORE	1.7	414.80
Merkel, Mike	3/11/10	SLR	Prepare state extensions for SCD and SATLLC for Business Privileged Tax	1.3	317.20
Merkel, Mike	3/11/10	SLR	Prepare two state extensions	1.2	292.80
Gove, Veronica	3/12/10	SLR	Edit Form 7004 and e-mail Eckles (PM) updated copy	0.8	64.00
Merkel, Mike	3/12/10	SLR	Discuss amounts due and timing of extensions with Hamilton (MLC)	0.2	48.80
Ruppel, Curtis	3/12/10	SLR	Initial review of work performed to assess status and plans	0.8	268.00
Eckles, Jeff	3/15/10	SLR	Discussions with Merkel (PM) re completion of all required state and local income tax extensions	0.3	117.00

Name	Date	Code	Description	Hours	Amt
Gove, Veronica	3/15/10	SLR	Coordination and other assistance in finalizing preparation and filing of state extensions and related payments	1.0	80.00
Merkel, Mike	3/15/10	SLR	Prepare list of entities included in the return for Zablocki (MLC)	0.9	219.60
Merkel, Mike	3/15/10	SLR	Review estimates to ensure all were returned with proper payments, contact Zablocki re: missing estimate	0.7	170.80
Merkel, Mike	3/15/10	SLR	Discuss w/ Eckles (PM) completion of required state and local income tax extensions	0.3	73.20
Merkel, Mike	3/15/10	SLR	Developed proposed activities to be performed in April and estimated staffing requirements	0.3	73.20
Merkel, Mike	3/15/10	SLR	Conf call with Eckles (Federal) and Ruppel (State and Local) re proposed activities to be performed in April and estimated staffing requirements	0.2	48.80
Merkel, Mike	3/16/10	SLR	Prepare/review Sales/Use returns for Feb 2010	4.3	1,049.20
Merkel, Mike	3/17/10	SLR	Prepare several state electronic filings	1.6	390.40
Merkel, Mike	3/17/10	SLR	February Sales-Use tax returns - reconcile differences in filing numbers on schedules	1.3	317.20
Merkel, Mike	3/17/10	SLR	Create database with hyperlinks Research EFT filing requirements	1.3	317.20
Merkel, Mike	3/17/10	SLR	Prepare state quarterly return	0.8	195.20
Merkel, Mike	3/17/10	SLR	Research EFT filing requirements	0.8	195.20
Merkel, Mike	3/18/10	SLR	Review/organize returns for direct mail vs client signature before mailing, forward to MLC and f/u up on Kilowatt Tax return for Moraine still outstanding	1.2	292.80
Ruppel, Curtis	3/18/10	SLR	Additional review of work performed to assess status and plans	0.4	134.00
Merkel, Mike	3/22/10	SLR	Email w/ Zablocki (MLC) re tax deadlines and additional information and update PPT calendar	0.4	97.60
Clark, Ryan	3/25/10	SLR	Scan Feb Returns	0.2	16.00
Merkel, Mike	3/26/10	SLR	Review tax calendar and initiate preparation of annual WI annual reports	0.8	195.20
Merkel, Mike	3/27/10	SLR	Review for annual state reporting compliance	3.6	878.40
Gove, Veronica	3/29/10	SLR	Mail extension form F-7004	0.2	16.00
Kuchera, Barb	3/29/10	SLR	FedEx and send certified tax returns to determine tax liability for Merkel (PM)	0.5	40.00
Merkel, Mike	3/29/10	SLR	Prepare state extension, discuss annual report requirements with Rick Zablocki, review tax calendar for upcoming extensions and verify extension requirements, update franchise tax by state calendar	1.9	463.60
Merkel, Mike	3/30/10	SLR	Follow up with Rick Zablocki on outstanding annual reports and CT extension, review p/y annual reports and save to Caseware Prepare CT combined extension, NV withdrawals for MLC and SDC as well as IL withdrawal for MEI	4.2	1,024.80
Clark, Ryan	4/2/10	SLR	Discuss Filing Requirements/Extensions w/ Merkel (PM)	0.5	40.00
Merkel, Mike	4/2/10	SLR	Review 04/15/10 filing requirements with Ryan Clark (P&M) for preparation, Update Tax Calendar with minimum fees	2.2	536.80
Merkel, Mike	4/2/10	SLR	Prepare state Certificate of withdrawals for MLC, Saturn, and SDC	3.6	878.40
Ruppel, Curtis	4/2/10	SLR	Additional review of work performed to assess status and plans	0.2	67.00
Merkel, Mike	4/3/10	SLR	Email updates re preparation of extensions to Clark & Westrick (PM)	0.3	73.20
Merkel, Mike	4/3/10	SLR	Obtain and send extensions to Zablocki (MLC) with comments	1.0	244.00
Merkel, Mike	4/3/10	SLR	Organization of various documents for state & local taxes	0.6	146.40
Merkel, Mike	4/5/10	SLR	Discuss w/ Westrick (PM) re extensions, tax calendar and document preparation	1.3	317.20
Merkel, Mike	4/5/10	SLR	Preparation of state form to reinstate account after calls to Department of Taxation	0.8	195.20
Merkel, Mike	4/5/10	SLR	Review of state tax return for 4th quarter 2009	1.2	292.80
Merkel, Mike	4/5/10	SLR	Email state reinstatement and return filings to Zablocki (MLC) with comments for signature and then email signed documents to state dept of tax	0.3	73.20

Name	Date	Code	Description	Hours	Amt
Westrick, Daniel	4/5/10	SLR	Discuss with Merkel (PM) tax calendar and process for documents extensions	1.3	91.00
Westrick, Daniel	4/5/10	SLR	Prepare/edit state/local extensions	1.8	126.00
Merkel, Mike	4/6/10	SLR	Discuss extensions with Westrick (PM) and assist with city extensions	0.8	195.20
Merkel, Mike	4/6/10	SLR	Create city extension template	1.9	463.60
Merkel, Mike	4/6/10	SLR	Provide copies of state returns filed to Zablocki (MLC).	0.7	170.80
Westrick, Daniel	4/6/10	SLR	Prepare/edit state/local extensions	3.9	273.00
Westrick, Daniel	4/6/10	SLR	Discuss extensions w/ Merkel (PM)	0.8	56.00
Merkel, Mike	4/7/10	SLR	Review and update 04/15 state and local extensions for all entities included in 3 cities in 2 states	5.1	1,244.40
Merkel, Mike	4/7/10	SLR	Review and update 04/15 state and local extensions for all entities included in 2 cities in 2 states	3.3	805.20
Merkel, Mike	4/8/10	SLR	Review and update 04/15 state and local extensions for all entities included in 2 cities in 1 state	3.4	829.60
Merkel, Mike	4/8/10	SLR	Review and update 04/15 state and local extensions for all entities included in 3 cities in 3 states	3.2	780.80
Merkel, Mike	4/8/10	SLR	Review extensions w/ Westrick (PM)	0.5	122.00
Westrick, Daniel	4/8/10	SLR	Review extensions with Merkel (PM)	0.5	35.00
Hayduk, Stephen	4/9/10	SLR	Prepare state/local extension	0.5	35.00
Merkel, Mike	4/9/10	SLR	Prepare state withdrawal applications and assist staff with state extension preparation	2.4	585.60
Westrick, Daniel	4/9/10	SLR	Prepare/edit state/local extensions	4.2	294.00
Merkel, Mike	4/10/10	SLR	Review and update 04/15 state and local extensions for all entities included in 3 cities in 2 states	3.6	878.40
Merkel, Mike	4/10/10	SLR	Review and update 04/15 state and local extensions for all entities included in 3 cities in one state	3.0	732.00
Merkel, Mike	4/12/10	SLR	Review and update 04/15 state and local extensions for all entities included in 9 cities in 2 states	2.7	658.80
Merkel, Mike	4/12/10	SLR	Review and update 04/15 state and local extensions for all entities included in 7 cities in 2 states	2.6	634.40
Merkel, Mike	4/12/10	SLR	Review Tax calendar to cross reference to insure all filings are complete	0.7	170.80
Westrick, Daniel	4/12/10	SLR	Prepare/edit state/local extensions	4.5	315.00
Doot, Brian	4/14/10	SLR	Prepare month state sales and use tax returns	1.8	158.40
Doot, Brian	4/14/10	SLR	Prepare 505b letters	1.7	149.60
Doot, Brian	4/14/10	SLR	E-file applicable sales and use tax returns online	1.2	105.60
Doot, Brian	4/15/10	SLR	Assist Merkel w/ monthly sales and use tax filings	0.8	70.40
Kuchera, Barb	4/15/10	SLR	Complete Extensions - Fed Ex	3.0	240.00
Kuchera, Barb	4/15/10	SLR	File Fed Extension in CW	0.2	16.00
Merkel, Mike	4/15/10	SLR	March Sales/use tax return filing	0.8	195.20
Darnell, Donna	4/19/10	SLR	Prepare envelopes for monthly tax fillings	1.0	120.00
Doot, Brian	4/19/10	SLR	Prepare 505b letters and Sales and Use Tax Returns	3.0	264.00
Merkel, Mike	4/19/10	SLR	March Sales/use tax return - review and update as well as coordinate delivery	3.4	829.60
Eckles, Jeff	4/20/10	SLR	Staff assistance in state/local tax return preparation	0.2	78.00
Eckles, Jeff	4/21/10	SLR	Communication of state and local tax considerations to Merkel	0.2	78.00
Merkel, Mike	4/22/10	SLR	Review state notice and call the state to resolve	0.9	219.60
Merkel, Mike	4/28/10	SLR	Discuss state business tax return with Ruppel (PM)	0.1	24.40
Merkel, Mike	4/28/10	SLR	Assist Strycharz (PM) with preparation of MI City extensions and annual reports for IL.	0.4	97.60
Ruppel, Curtis	4/28/10	SLR	Call with Merkel (PM) re Michigan Business Tax return extension	0.1	33.50
Strycharz, Jon	4/28/10	SLR	Prepare city extensions and filing instructions	3.9	327.60
Strycharz, Jon	4/28/10	SLR	Discuss w/ Merkel (PM) preparation of city extensions	0.4	33.60

Name	Date	Code	Description	Hours	Amt
Merkel, Mike	4/29/10	SLR	Review/edit city extensions	1.4	341.60
Merkel, Mike	4/29/10	SLR	Review/edit state withdrawal forms	1.8	439.20
Strycharz, Jon	4/29/10	SLR	Prepare state withdrawals and related city letters	1.9	159.60
Kuchera, Barb	4/30/10	SLR	Prepare state extensions for mailing	1.5	120.00
Merkel, Mike	4/30/10	SLR	Update city extensions and filing instructions	1.7	414.80
Merkel, Mike	4/30/10	SLR	Email Zablocki (MLC) state withdrawals	0.5	122.00
Merkel, Mike	4/30/10	SLR	Preparation of Arkansas Franchise Tax Return for Saturn and call to State to discuss filing options for withdrawal	2.6	634.40
Strycharz, Jon	4/30/10	SLR	Prepare state and city extensions	2.9	243.60
Doot, Brian	5/7/10	SLR	Prepare CAT tax e-filing and 505b letter	1.1	96.80
Merkel, Mike	5/7/10	SLR	Review of state return for 1st qtr 2010	0.6	146.40
Palmer, Stephen	5/7/10	SLR	Email follow up to Merkel (PM) re state tax return	0.2	23.60
Merkel, Mike	5/10/10	SLR	Research state Margin Tax Extensions	0.3	73.20
Merkel, Mike	5/11/10	SLR	Review annual report and income tax calendar	0.6	146.40
Merkel, Mike	5/11/10	SLR	Email Zablocki (MLC) re sales/use tax liability for April	0.1	24.40
Merkel, Mike	5/11/10	SLR	Review files April returns	0.2	48.80
Doot, Brian	5/13/10	SLR	Prepare monthly sales/use tax filings	1.9	167.20
Doot, Brian	5/13/10	SLR	Prepare 505b letters	0.9	79.20
Doot, Brian	5/13/10	SLR	Discuss sales/use tax with Merkel (PM)	0.1	8.80
Merkel, Mike	5/13/10	SLR	Discuss sales/use tax with Doot (PM)	0.1	24.40
Merkel, Mike	5/13/10	SLR	Initiate a Tax PBC list of documents necessary from MLC for tax preparation	0.6	146.40
Merkel, Mike	5/13/10	SLR	Review April sales/use tax returns and related follow up emails	1.3	317.20
Merkel, Mike	5/13/10	SLR	Preparation of state extension	0.6	146.40
Biggs, Angela	5/14/10	SLR	Prepared quarterly return labels	0.8	64.00
Doot, Brian	5/14/10	SLR	Prepare 505b letters	0.6	52.80
Kuchera, Barb	5/14/10	SLR	Assist in filing extensions	0.3	24.00
Doot, Brian	5/26/10	SLR	Respond to notice from Dept of Taxation for February sales/use tax returns not received	0.8	70.40
Merkel, Mike	5/26/10	SLR	Follow up on direct pay return notice received by Zablocki	0.2	48.80
Doot, Brian	5/28/10	SLR	Resolve franchise tax issue - spoke w/ Sec of state, determined qrtly estimated payment for annual report and when it needs to be made	2.2	193.60

Name	Date	Code	Description	Hours	Amt
Colella, Mike	2/2/10	RET	Discussion with Basler (MLC) re retention, hearing, monthly fee statements and fee application	0.3	123.00
Colella, Mike	2/4/10	RET	Revision of PM retention documents	1.2	492.00
Campbell, Michelle	2/5/10	RET	Assistance editing retention documents	0.5	40.00
Campbell, Michelle	2/11/10	RET	Edit retention documents	1.0	80.00
Colella, Mike	2/12/10	RET	Comments received and discussions with MLC (Selzer) re unresolved retention matters	0.6	246.00
Campbell, Michelle	2/15/10	RET	Edit retention documents	0.5	40.00
Colella, Mike	2/17/10	RET	Discussion with Carrienne (MLC) re PM retention items	0.2	82.00
Colella, Mike	2/19/10	RET	Retention review/revisions after discussions with Selzer (MLC)	4.6	1,886.00
Moosekian, Kim	2/19/10	RET	Edit application and engagement letter	1.0	80.00
Woods, Jon	2/19/10	RET	Review proposed changes to engagement contract terms, discuss changes with Mike Colella (PM)	0.6	201.00
Colella, Mike	2/20/10	RET	Discuss with (PM) Woods revisions to engagement contract terms	0.6	246.00
Colella, Mike	2/22/10	RET	Discussion with Selzer (MLC) re proposed changes and WGM follow-up	0.2	82.00
Colella, Mike	2/24/10	RET	Retention follow-up with Selzer	0.1	41.00
Colella, Mike	2/28/10	RET	Additional engagement letter items identified and sent to Selzer (MLC)	1.3	533.00
Colella, Mike	3/1/10	RET	Follow up re status of retention application	0.2	82.00
Colella, Mike	3/2/10	RET	Follow up w/ Selzer (MLC) re status on filing of retention documents	0.2	82.00
Colella, Mike	3/3/10	RET	Discuss retention document w/ Weed (PM)	0.4	164.00
Colella, Mike	3/3/10	RET	Edits to engagement letter re local rules	0.8	328.00
Colella, Mike	3/3/10	RET	Preliminary drafts of emails to WGM and Selzer (MLC) re questions re engagement letter	0.3	123.00
Weed, Tim	3/3/10	RET	Discuss retention document w/ Colella and edit wording for P&M retention	0.4	158.00
Campbell, Michelle	3/4/10	RET	Edit retention documents	2.0	160.00
Colella, Mike	3/4/10	RET	Analysis and emails to/from Selzer (MLC) cc WGM (Russell) re proposed revisions to hourly rate structure in engagement letter from WGM comments	0.9	369.00
Colella, Mike	3/4/10	RET	Analysis and emails to/from WGM (Russell) cc Selzer (MLC) re request for information and description for hourly rate structure in engagement letter	0.7	287.00
Colella, Mike	3/4/10	RET	Discuss billing rates included in retention documents w/ Weed (PM)	0.3	123.00
Weed, Tim	3/4/10	RET	Discuss retention rates w/ Colella	0.3	118.50
Campbell, Michelle	3/5/10	RET	Edit retention documents	2.5	200.00
Colella, Mike	3/5/10	RET	Emails to/from WGM and changes requested by WGM made to PM engagement letter	1.3	533.00
Colella, Mike	3/5/10	RET	Final review of all retention documents received from WGM prior to routing to UST and UCC and related emails to/from WGM (Rosen, Brooks) and MLC (Selzer)	0.8	328.00
Campbell, Michelle	3/9/10	RET	Edit retention documents	4.0	320.00
Campbell, Michelle	3/11/10	RET	Edit retention documents	3.7	296.00
Campbell, Michelle	3/12/10	RET	Edit retention documents	4.0	320.00
Colella, Mike	3/16/10	RET	Emails to/from WGM (Brooks) and MLC (Selzer) re US Trustee requested changes to retention documents, proposing and related editing the engagement letter	2.3	943.00
Colella, Mike	3/16/10	RET	Emails to/from and phone discussion with Brooks (WGM), revising and signing retention documents for filing with the court and filing	1.8	738.00
Colella, Mike	3/17/10	RET	Discussions with Selzer (MLC)	0.2	82.00
Campbell, Michelle	3/24/10	RET	Edit retention documents	1.2	96.00
Campbell, Michelle	3/25/10	RET	Edit retention documents	1.5	120.00
Colella, Mike	3/31/10	RET	Follow up calls and emails with Russ Brooks (WGM) re status of retention and potential objections by Fee Examiner (day of presentment)	0.8	328.00

Name	Date	Code	Description	Hours	Amt
Colella, Mike	3/31/10	RET	Emails to/from MLC (Basler, Selzer) and WGM (Brooks) re re concerns expressed by Fee Examiner & strategy	0.6	246.00
Colella, Mike	3/31/10	RET	Various docket searches attempting to confirm PM retention and obtain copy of Order and docket # for including in fee statements	0.5	205.00
Colella, Mike	3/31/10	RET	Call with Carla Andres (GK) re concerns expressed by Fee Examiner	0.2	82.00
Colella, Mike	3/31/10	RET	Call with Brooks (WGM) re concerns expressed by Fee Examiner	0.2	82.00
Campbell, Michelle	4/1/10	RET	Edit retention documents	2.0	160.00
Campbell, Michelle	4/2/10	RET	Edit retention documents	1.0	80.00
Colella, Mike	4/2/10	RET	Emails to/from Brooks (WGM) re PM retention status	0.3	123.00
Colella, Mike	4/2/10	RET	Emails to/from PM partners re request from external party and potential conflict with MLC engagement	0.6	246.00
Campbell, Michelle	4/5/10	RET	Discuss with Colella next step re retention order	0.2	16.00
Colella, Mike	4/5/10	RET	Locate and read PM retention Order (granted nunc pro tunc to October 9, 2009 and other provisions included therein)	0.5	205.00
Colella, Mike	4/5/10	RET	Email retention order to Weed & Woods (PM) re comments on specific additional provisions included in the order	0.4	164.00
Campbell, Michelle	4/12/10	RET	Edit retention documents	0.2	16.00

Name	Date	Code	Description	Hours	Amt
Colella, Mike	3/14/10	FEX	Prepare budget estimates for March and April for Testing project category	0.6	246.00
Colella, Mike	3/14/10	FEX	Send follow-up email with additional info to Eckles (Tax) and Farmer (Controls) in connection with budget estimates for March and April for Tax and Controls project categories	0.4	164.00
Colella, Mike	4/6/10	FEX	Prepare initial budget prep/planning for Fee Examiner	0.8	328.00
Colella, Mike	4/14/10	FEX	Research and preparation relating to development of budget reporting procedures (first date required 4/15)	1.1	451.00
Colella, Mike	4/15/10	FEX	Preparation of letter and communicating budget estimate for May	0.9	369.00
Colella, Mike	4/20/10	FEX	Read Examiner's Second Report and Advisory	0.6	246.00
Colella, Mike	4/22/10	FEX	Read Notice requesting adjournment by Fee Examiner of PM's Fee Hearing re First Interim Fee Application scheduled for 4/29	0.2	82.00
Colella, Mike	4/22/10	FEX	Partial review of Fee Examiner report for another retained professional (FTI) to assist in initial understanding nature of issues raised by Examiner	0.8	328.00
Colella, Mike	4/23/10	FEX	Review Examiner reports on other professionals for understanding of Examiner interpretations and expectations	2.4	984.00
Colella, Mike	4/23/10	FEX	Delegating discussion with Campbell re identifying and summarizing summary findings of Examiner for other professionals	0.2	82.00
Colella, Mike	4/23/10	FEX	Start excerpting and summarizing helpful comments and suggestions for our team to know that could impact future actions	0.4	164.00
Colella, Mike	4/29/10	FEX	Partial review of other professionals responses to Examiner's Recommendations relating to First Interim Fee Applications to further assess most appropriate PM changes if any (PM did not have a fee application filed during this period)	0.8	328.00
Colella, Mike	5/5/10	FEX	Call from Andres (GK) for Fee Examiner re preliminary questions re January Fee Application	0.2	82.00
Colella, Mike	5/12/10	FEX	Preliminary assessment of items included in letter from Fee Examiner	0.4	164.00
Colella, Mike	5/14/10	FEX	Prepare estimated fees and expenses for June 2010 and send to Fee Examiner and MLC	0.3	123.00
Colella, Mike	5/18/10	FEX	Review of select time entries identified in letter from Carla Andres (GK)	0.4	164.00
Colella, Mike	5/18/10	FEX	Prep portion of response to Andres Letter	0.3	123.00
Colella, Mike	5/19/10	FEX	Review of select time entries identified in letter from Carla Andres (GK)	0.2	82.00
Colella, Mike	5/19/10	FEX	Prep portion of response to Andres Letter	0.7	287.00

Name	Date	Code	Description	Hours	Amt
Colella, Mike	2/22/10	FAP	Fee application preliminary preparation	3.8	1,558.00
Colella, Mike	2/24/10	FAP	Draft portion of fee applications (January)	2.6	1,066.00
Colella, Mike	2/24/10	FAP	Review expense entries for fee application	1.2	492.00
Tousain, Alina	2/24/10	FAP	Interim fee Application- Write Up of Services Provided Section	2.8	476.00
Tousain, Alina	2/24/10	FAP	Review Oct - Dec Hours info and draft related January fee application explanations	2.7	459.00
Tousain, Alina	2/24/10	FAP	Review of tax services info and draft related fee application explanations	1.8	306.00
Colella, Mike	2/25/10	FAP	Preparation of explanations and related follow up (first fee app)	3.2	1,312.00
Tousain, Alina	2/25/10	FAP	Draft the Reasonableness of Fee Section for P&M Interim Fee Application	2.8	476.00
Tousain, Alina	2/25/10	FAP	Review Fee Examiner Report and related assistance with Interim Fee	1.8	306.00
Tousain, Alina	2/25/10	FAP	Review Fee Examiner Report and related assistance with Interim Fee	1.5	255.00
Tousain, Alina	2/25/10	FAP	Research other filings and related assistance with Fee Application	1.2	204.00
Tousain, Alina	2/25/10	FAP	Complete Initial Draft of Services Provided Section for Interim fee Application	1.2	204.00
Colella, Mike	2/26/10	FAP	Draft portion of fee applications (January)	3.3	1,353.00
Tousain, Alina	2/26/10	FAP	Complete Initial Draft of Reasonableness of Fees Section for Interim fee Application	2.5	425.00
Colella, Mike	2/27/10	FAP	Revisions to job codes to provide more detail breakdown in Fee App	2.2	902.00
Colella, Mike	2/27/10	FAP	Drafting of additional explanations for services provided for Fee App	1.4	574.00
Colella, Mike	2/28/10	FAP	Revisions made to draft of fee application (January)	2.4	984.00
Colella, Mike	2/28/10	FAP	Revisions to job codes to provide more detail breakdown	1.7	697.00
Colella, Mike	2/28/10	FAP	Draft explanations for fee applications (January)	1.2	492.00
Tousain, Alina	3/1/10	FAP	Draft one page project and job codes descriptions to include in the First Interim Fee Application	1.3	221.00
Colella, Mike	3/2/10	FAP	Emails with Tousain and Campbell re fee application items in process to be completed	0.2	82.00
Colella, Mike	3/3/10	FAP	Discussions w/ Tousain (PM) re local rules and fee application filing requirements	0.3	123.00
Colella, Mike	3/4/10	FAP	Preparation, review and/or revision to Exhibits to January Fee Application	1.2	492.00
Colella, Mike	3/4/10	FAP	Revisions to Project Work Code Descriptions	0.4	164.00
Colella, Mike	3/5/10	FAP	Edits made to January Fee Application documents	1.6	656.00
Campbell, Michelle	3/8/10	FAP	Research hire dates and certification for all PM staff for final fee application	2.9	232.00
Colella, Mike	3/9/10	FAP	Mtg w/ Weed (PM) re Interim Fee Application comments and suggestions	1.2	492.00
Tousain, Alina	3/9/10	FAP	Assist with summarizing and presenting data in fee application	2.4	408.00
Tousain, Alina	3/9/10	FAP	Assist in summarizing data for Interim Fee Application	0.6	102.00
Weed, Tim	3/9/10	FAP	Meet w/ Colella to discuss observations and suggestions to Interim Fee Application	1.2	474.00
Weed, Tim	3/9/10	FAP	Initial review of Interim Fee Application	0.9	355.50
Colella, Mike	3/11/10	FAP	Review and update format of detail hours listings by work code	1.2	492.00
Weed, Tim	3/12/10	FAP	Edit first Interim Fee Application	0.7	276.50
Campbell, Michelle	3/15/10	FAP	Edit Final Fee Application	3.7	296.00
Colella, Mike	3/15/10	FAP	Discussions with Weed (PM) re input for interim fee application	0.5	205.00
Weed, Tim	3/15/10	FAP	Discussions with Colella (PM) re input to interim fee application	0.5	197.50
Colella, Mike	3/16/10	FAP	Revisions and edits to January Fee Application documents for filing after retention documents (3/16) and on due date 3/17 (due date) if retention filed	1.4	574.00
Colella, Mike	3/16/10	FAP	Emails and discussion with Brooks (WGM) re the need for WGM to review	0.7	287.00
Colella, Mike	3/24/10	FAP	Assess fee statement requirements and PM compliance for first fee application/statements to be filed (January/February)	1.6	656.00
Colella, Mike	3/24/10	FAP	Initiate new PM job code for tax services	0.2	82.00

Name	Date	Code	Description	Hours	Amt
Colella, Mike	3/30/10	FAP	Prep and discussion with Basler (MLC) re proposed fee application/statement format and timing of filing January and February statements	0.3	123.00
Colella, Mike	4/21/10	FAP	Follow-up on discussion with Basler (MLC) re expense supporting documentation	0.2	82.00
Campbell, Michelle	4/26/10	FAP	Identify and summarize findings of Examiner for other professionals	3.3	264.00

Name	Date	Code	Description	Hours	Amt
Campbell, Michelle	2/4/10	FEE	Compile and review Oct-Dec detail time entries for January Fee Statement (65% Rate)	2.0	104.00
Campbell, Michelle	2/9/10	FEE	Compile and review Oct-Dec detail time entries for January Fee Statement (65% Rate)	4.0	208.00
Campbell, Michelle	2/10/10	FEE	Compile and review Oct-Dec detail time entries for January Fee Statement (65% Rate)	4.0	208.00
Tousain, Alina	2/16/10	FEE	Assist in organizing and summarizing detail time entries for October-January for January Fee Statement (65% Rate)	2.9	320.45
Campbell, Michelle	2/23/10	FEE	Compile and review Oct-Dec hours for January fee statement (65% Rate)	4.3	223.60
Colella, Mike	2/23/10	FEE	Review time entries for first fee app (65% Rate)	2.4	639.60
Tousain, Alina	2/23/10	FEE	Prepare Expense spreadsheet for fee statement (65% Rate)	0.9	99.45
Weed, Tim	2/23/10	FEE	Discuss interim fee application and monthly fee statement w/ Colella (65% Rate)	0.7	179.73
Campbell, Michelle	2/24/10	FEE	Compile and review Oct-Dec hours for January fee statement/application (65% Rate)	2.8	145.60
Colella, Mike	2/24/10	FEE	Review time entries for fee application (January) (65% Rate)	2.4	639.60
Campbell, Michelle	2/25/10	FEE	Compile and review Oct-Dec detail time entries (65% Rate)	5.9	306.80
Colella, Mike	2/25/10	FEE	Review and analysis of time entries and related follow up (first fee app) (65% Rate)	3.3	879.45
Colella, Mike	2/27/10	FEE	Review and analysis of time entries and related follow up (65% Rate)	3.2	852.80
Colella, Mike	2/28/10	FEE	Review and analysis of certain time entries and related follow up (65% Rate)	0.2	53.30
Campbell, Michelle	3/3/10	FEE	Compile and review receipts for February fee statement (65% Rate)	3.9	202.80
Colella, Mike	3/5/10	FEE	Review and follow up on open items re detail time entries for January Fee Application (65% Rate)	1.7	453.05
Campbell, Michelle	3/10/10	FEE	Review/edit Oct-Jan hours detail for final fee app (65% Rate)	2.0	104.00
Colella, Mike	3/12/10	FEE	Discuss time Feb reporting w/ Ruppel for Interim Fee App (65% Rate)	0.8	213.20
Campbell, Michelle	3/13/10	FEE	Review/edit Oct-Jan hours detail for final fee app (65% Rate)	4.1	213.20
Campbell, Michelle	3/13/10	FEE	Compile hours and create worksheet for March hours detail (65% Rate)	2.9	150.80
Colella, Mike	3/13/10	FEE	Review detail time entries for February Fee Statement and related follow up with various professionals (65% Rate)	1.5	399.75
Colella, Mike	3/13/10	FEE	Discuss with Eckles billing procedures and analysis of billing information (65% Rate)	0.7	186.55
Colella, Mike	3/14/10	FEE	Review detail time entries for some professionals for February Fee Statement and related follow-up (65% Rate)	1.2	319.80
Colella, Mike	3/16/10	FEE	Review certain detail time entries for February Fee Statement (65% Rate)	0.3	79.95
Colella, Mike	3/17/10	FEE	Discussions with Selzer (MLC) (65% Rate)	0.2	53.30
Tousain, Alina	3/17/10	FEE	Assist in organizing and summarizing timesheet detail for March (65% Rate)	1.9	209.95
Campbell, Michelle	3/23/10	FEE	Compile hours March hours detail (65% Rate)	0.7	36.40
Colella, Mike	3/23/10	FEE	Review February time entries for February Fee Statement (65% Rate)	1.2	319.80
Campbell, Michelle	3/24/10	FEE	Compile hours March hours detail (65% Rate)	0.7	36.40
Colella, Mike	3/24/10	FEE	Continued review of February hours detail entries (65% Rate)	1.4	373.10
Colella, Mike	3/24/10	FEE	Assess accumulation of March 1-15 time entries and related follow up (65% Rate)	0.8	213.20
Colella, Mike	3/24/10	FEE	Discuss questions re monthly fee statement with Weed (PM) (65% Rate)	0.2	53.30
Weed, Tim	3/24/10	FEE	Discuss questions re monthly fee statement with Colella (PM) (65% Rate)	0.2	51.35
Colella, Mike	3/25/10	FEE	Research relating to filing of Fee Statement for January immediately after retention for amounts owed as submitted in January Fee App (65% Rate)	1.4	373.10
Colella, Mike	3/25/10	FEE	Development of draft Fee Statement for January (65% Rate)	1.3	346.45
Colella, Mike	3/25/10	FEE	Development of draft Fee Statement for February (65% Rate)	0.8	213.20

Name	Date	Code	Description	Hours	Amt
Colella, Mike	3/26/10	FEE	Various follow up re PM retention status and potential impact on filing of fee statements and budgets (65% Rate)	0.9	239.85
Colella, Mike	3/26/10	FEE	Additional follow-up on open items from review of time entries (65% Rate)	0.9	239.85
Colella, Mike	3/26/10	FEE	Revise draft Fee Statement for January (65% Rate)	0.3	79.95
Colella, Mike	3/26/10	FEE	Revise draft Fee Statement for February (65% Rate)	0.1	26.65
Colella, Mike	3/30/10	FEE	Continued review of February time entries (65% Rate)	0.4	106.60
Campbell, Michelle	3/31/10	FEE	Edit Jan Statement and also apply to initial Feb fee statement draft (65% Rate)	1.9	98.80
Colella, Mike	3/31/10	FEE	Finalizing January Fee Statement (awaiting Retention docket no) (65% Rate)	1.5	399.75
Colella, Mike	4/2/10	FEE	Final review of time entry details for February Fee Statement and related emails to Campbell (PM) (65% Rate)	1.2	319.80
Tousain, Alina	4/2/10	FEE	Assistance with February Fee Statement (65% Rate)	0.5	55.25
Colella, Mike	4/5/10	FEE	Discuss w/ Campbell (PM) re action plan for filing January and February Fee Statements now that Retention Order granted (65% Rate)	0.2	53.30
Colella, Mike	4/5/10	FEE	Initial review and consideration of impact on previously drafted Fee Statements for delay in Retention Order (65% Rate)	0.7	186.55
Campbell, Michelle	4/6/10	FEE	Finalize January Fee Statements and Fed Ex to notice parties (65% Rate)	0.8	41.60
Campbell, Michelle	4/6/10	FEE	Finalize Feb Fee Statements to Fed Ex to notice parties (65% Rate)	1.2	62.40
Colella, Mike	4/6/10	FEE	Final review, edit and completion of February (and January) Fee Statements prior to mailing to Notice Parties (65% Rate)	1.2	319.80
Campbell, Michelle	4/7/10	FEE	Review/edit hours detail for March (65% Rate)	2.3	119.60
Campbell, Michelle	4/8/10	FEE	Review/edit detail time entries for March (65% Rate)	0.9	46.80
Campbell, Michelle	4/12/10	FEE	Review/Edit first half of March Spreadsheet (65% Rate)	1.9	98.80
Campbell, Michelle	4/13/10	FEE	Compile hours detail for March (65% Rate)	1.2	62.40
Colella, Mike	4/14/10	FEE	Review open time and expense charges for billing purposes (65% Rate)	0.3	79.95
Colella, Mike	4/15/10	FEE	Emails to/from Basler (MLC) re questions on time entries (65% Rate)	0.2	53.30
Hoekstra, Peggy	4/15/10	FEE	Organized and summarized timesheet detail for March fee app (65% Rate)	1.3	130.98
Campbell, Michelle	4/16/10	FEE	Review/edit hours detail for March (65% Rate)	1.0	52.00
Campbell, Michelle	4/20/10	FEE	Review/edit hours detail for March (65% Rate)	0.5	26.00
Colella, Mike	4/20/10	FEE	Call with Basler (MLC) re questions on Fee Statements filed (65% Rate)	0.3	79.95
Colella, Mike	4/20/10	FEE	Review and email pdf copies supporting documentation for expenses in January and February fee statements (65% Rate)	0.2	53.30
Colella, Mike	4/22/10	FEE	Review/edit February Detail Expense sheet and email to Basler (MLC) (65% Rate)	0.3	79.95
Colella, Mike	4/28/10	FEE	Review, edit and follow-up on time entries for March Fee Statement (65% Rate)	1.2	319.80
Colella, Mike	4/28/10	FEE	Prepare preliminary draft of the layout and structure for the March Fee Statement and Supplemental Expense information (65% Rate)	0.9	239.85
Weed, Tim	4/28/10	FEE	Review Fee Statement per Colella request (65% Rate)	0.3	77.03
Campbell, Michelle	4/29/10	FEE	Compile time entry detail for April 1-15 (65% Rate)	1.0	52.00
Colella, Mike	4/29/10	FEE	Review, edit and follow-up on time entries for March Fee Statement (65% Rate)	0.7	186.55
Colella, Mike	4/29/10	FEE	Prepare preliminary draft of the layout and structure for the March Fee Statement and Supplemental Expense information (65% Rate)	0.4	106.60
Campbell, Michelle	4/30/10	FEE	Compile and review receipts for March fee application (65% Rate)	3.0	156.00
Colella, Mike	4/30/10	FEE	Review/edit and follow-up on time entries for March (65% Rate)	3.8	1,012.70
Colella, Mike	4/30/10	FEE	Review/edit March fee statement and attachments (65% Rate)	0.8	213.20
Colella, Mike	4/30/10	FEE	Review/edits to summary for March expenses (65% Rate)	0.4	106.60
Campbell, Michelle	5/3/10	FEE	Assist with manually reporting for March Fee Statement (65% Rate)	0.6	31.20

Name	Date	Code	Description	Hours	Amt
Colella, Mike	5/4/10	FEE	Call with Basler (MLC) re questions on time entries (65% Rate)	0.2	53.30
Campbell, Michelle	5/6/10	FEE	Review/edit hours detail for April (65% Rate)	0.4	20.80
Campbell, Michelle	5/10/10	FEE	Compile hours detail for April (65% Rate)	0.9	46.80
Campbell, Michelle	5/10/10	FEE	Review/edit hours detail for April (65% Rate)	0.6	31.20
Campbell, Michelle	5/12/10	FEE	Compile additional hours detail for April (65% Rate)	1.9	98.80
Campbell, Michelle	5/12/10	FEE	Initial drafting of selected portions for April Fee Statement (65% Rate)	1.1	57.20
Campbell, Michelle	5/18/10	FEE	Review/edit hours detail for April (65% Rate)	0.9	46.80
Campbell, Michelle	5/19/10	FEE	Prepare/Edit April Fee Statement (65% Rate)	1.1	57.20
Campbell, Michelle	5/20/10	FEE	Compile and review receipts for April fee statement (65% Rate)	1.4	72.80
Campbell, Michelle	5/21/10	FEE	Prepare/Edit April Fee Statement (65% Rate)	0.8	41.60

Name	Date	Code	Description	Hours	Amt
Farmer, Doug	2/1/10	NWT	Travel from Chicago to Detroit at travel rate (50%)	4.8	806.40
Zajac, Mark	2/2/10	NWT	Travel from Chicago to Detroit at travel rate (50%)	3.0	247.50
Zajac, Mark	2/2/10	NWT	Travel from Chicago to Detroit at travel rate (50%)	1.0	82.50
Hoekstra, Peggy	2/4/10	NWT	Travel from another client office to MLC (travel rate 50%)	0.5	39.00
Farmer, Doug	2/5/10	NWT	Travel from Detroit to Chicago at travel rate (50%)	4.7	789.60
Zajac, Mark	2/5/10	NWT	Travel from Chicago to Detroit at travel rate (50%)	3.0	247.50
Zajac, Mark	2/5/10	NWT	Travel from Chicago to Detroit at travel rate (50%)	1.0	82.50
Farmer, Doug	2/8/10	NWT	Travel from Chicago to Detroit at travel rate (50%)	4.7	789.60
Woods, Jon	2/10/10	NWT	Travel to/from SF office and MLC (50% travel rate)	1.3	218.40
Farmer, Doug	2/11/10	NWT	Travel from Detroit to Chicago at travel rate (50%)	4.5	756.00
Farmer, Doug	2/16/10	NWT	Travel from Southfield to Detroit at travel rate (50%)	4.7	789.60
Farmer, Doug	2/18/10	NWT	Travel from Detroit to Chicago at travel rate (50%)	4.7	789.60
Eckles, Jeff	3/1/10	NWT	Drive to and from Rec Cen for meeting w/ MLC at travel rate (50%)	1.0	195.00
Merkel, Mike	3/1/10	NWT	Drive to/from MLC for mtg w/ Zablocki at travel rate (50%)	1.0	122.00
Palmer, Stephen	3/8/10	NWT	Drive to MI from Columbus, OH to assist on state and local tax extensions at travel rate (50%)	3.2	188.80
Palmer, Stephen	3/9/10	NWT	Drive from MI to Columbus OH after assisting on state and local tax extensions at travel rate (50%)	3.2	188.80
Zajac, Mark	3/21/10	NWT	Drive from Chicago to Detroit at travel rate (50%)	5.0	412.50
Brown, Furney	3/25/10	NWT	Drive from Cleveland to Detroit at travel rate (50%)	3.0	345.00
Brown, Furney	3/26/10	NWT	Drive from Detroit to Cleveland at travel rate (50%)	3.0	345.00
Zajac, Mark	3/26/10	NWT	Drive from Detroit to Chicago at travel rate (50%)	5.0	412.50
Colella, Mike	4/14/10	NWT	Travel Southfield Office – LGA - NY AlixPartners Office (for BOD meeting & prep) at travel rate (50%)	4.1	840.50
Eckles, Jeff	4/14/10	NWT	Travel to/from MLC for meeting with Zablocki (MLC) re 4/15 deadlines at travel rate (50%)	1.0	195.00
Colella, Mike	4/15/10	NWT	Travel NY to Detroit (return from BOD meeting) at travel rate (50%)	4.1	840.50
Eckles, Jeff	5/13/10	NWT	Travel to/from MLC for Mtg w/ Zablocki	1.0	195.00
Merkel, Mike	5/13/10	NWT	Travel to/from MLC for Mtg w/ Zablocki	1.0	122.00

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC
FOR THE PERIOD FEBRUARY 1, 2010 THROUGH MAY 31, 2010**

Exhibit H

Expenses by Date by Professional

**Plante & Moran, PLLC - Detail Expenses by Date by Professional
 For the Period February 1, 2010 Through May 31, 2010**

STAFF	DATE	Miles	Transport	Hotel	Dinner	TOTAL	COMMENTS
Farmer, Doug	02/01/10	280	156.30	148.35		304.65	Driving Chi-Det + Tolls \$4.30; parking at MLC
Farmer, Doug	02/02/10		12.00	148.35		160.35	Parking at MLC
Zajac, Mark	02/02/10		371.40	148.35	4.65	524.40	Air r/t ORD-DTW; Taxis: \$60 DTW-MLC & \$22 ORD-home
Farmer, Doug	02/03/10		12.00	148.35	26.20	186.55	Parking at MLC
Zajac, Mark	02/03/10		0.00	148.35	43.90	192.25	
Farmer, Doug	02/04/10		12.00	148.35	26.20	186.55	Parking at MLC
Zajac, Mark	02/04/10		0.00	148.35	6.19	154.54	
Farmer, Doug	02/05/10	280	144.30			144.30	Driving Det-Chi + Tolls \$4.30
Zajac, Mark	02/05/10		60.00			60.00	Taxi \$60 MLC to DTW
Farmer, Doug	02/08/10	280	156.30	148.35	26.20	330.85	Driving Chi-Det + Tolls \$4.30; parking at MLC
Farmer, Doug	02/09/10		12.00	148.35	26.20	186.55	Parking at MLC
Farmer, Doug	02/10/10		12.00	148.35	16.66	177.01	Parking at MLC
Woods, Jon	02/10/10		6.00	-	-	6.00	Parking at MLC
Farmer, Doug	02/11/10	280	144.30			144.30	Driving Det-Chi + Tolls \$4.30
Palmer, Stephen	03/08/10	231	115.50	100.57	5.67	221.74	Mileage OH-Det
Palmer, Stephen	03/09/10	231	115.50			115.50	Mileage Det-OH
Zajac, Mark	03/21/10	325	182.50	148.35		330.85	Mileage Chi-Det; Parking at Hotel
Zajac, Mark	03/22/10		20.00	148.35	9.01	177.36	Parking at Hotel
Zajac, Mark	03/23/10		20.00	148.35	43.63	211.98	Parking at Hotel
Zajac, Mark	03/24/10		20.00	148.35	20.02	188.37	Parking at Hotel
Brown, Alex	03/25/10	253	138.50	100.57	18.65	257.72	Mileage OH-Det; parking at MLC
Brown, Alex	03/26/10	253	138.50			138.50	Mileage Det-OH; parking at MLC
Zajac, Mark	03/25/10		0.00	148.35	16.50	164.85	
Zajac, Mark	03/26/10	325	182.50			182.50	Mileage Det-Chi; Parking at Hotel
Hoekstra, Peggy	03/30/10	-	72.00	-	-	72.00	Parking at MLC 6 days 3/23, 24, 25, 26, 29, 30
Colella, Mike	04/14/10				\$ 19.00	\$ 19.00	Dinner in NY (Pd Cash)
							Mileage to/from DTW; Air (coach) to/from BOD mtg in NY;
Colella, Mike	04/15/10	20	\$ 1,031.40	-	-	\$ 1,031.40	parking @ DTW (2 days @ \$20/day)
Total			\$ 3,135.00	\$ 2,426.39	\$ 308.68	\$ 5,870.07	

STAFF	Miles	Transport	Hotel	Dinner	TOTAL	COMMENTS
Brown, Furney	506	\$ 277.00	\$ 100.57	\$ 18.65	\$ 396.22	Out of Town - 1 night/2 days
Colella, Mike	20	\$ 1,031.40		\$ 19.00	\$ 1,050.40	Out of Town - 1 night/1 day
Farmer, Doug	1,120	\$ 661.20	\$ 1,038.45	\$ 121.46	\$ 1,821.11	Out of Town - 7 nights/8 days
Hoekstra, Peggy		\$ 72.00			\$ 72.00	In Town - parking
Palmer, Stephen	462	\$ 231.00	100.57	5.67	\$ 337.24	Out of Town - 1 night/1 day
Woods, Jon		\$ 6.00			\$ 6.00	In Town - parking
Zajac, Mark	650	\$ 856.40	1,186.80	143.90	\$ 2,187.10	Out of Town - 8 nights/9 days
TOTAL	2,758	\$ 3,135.00	\$ 2,426.39	\$ 308.68	\$ 5,870.07	

Date	Miles	Transport	Hotel	Dinner	Total
02/28/10	1,120	\$ 1,098.60	\$ 1,483.50	\$ 176.20	\$ 2,758.30
03/31/10	1,618	\$ 1,005.00	\$ 942.89	\$ 113.48	\$ 2,061.37
04/30/10	20	\$ 1,031.40		\$ 19.00	\$ 1,050.40
05/31/10		\$ -	\$ -	\$ -	\$ -
Total	2,758.00	\$ 3,135.00	\$ 2,426.39	\$ 308.68	\$ 5,870.07

NOTES Mileage calculated at P&M (and IRS) mileage rate of \$0.50/mile
 Air travel purchased in coach
 Hotel used is the Marriott RenCen using MLC corporate discount rate
 Meals represent dinners for out of town personnel

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X		
	:	
In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, <i>et al.</i> ,	:	09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

**ORDER GRANTING APPLICATION(S) FOR ALLOWANCE OF
INTERIM COMPENSATION FOR PROFESSIONAL SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED OF
PLANTE & MORAN, PLLC AS ACCOUNTANTS TO
THE DEBTORS FROM FEBRUARY 1, 2010 THROUGH MAY 31, 2010**

Upon consideration of the Application for Allowance of Interim Compensation and Reimbursement of Expenses (the "Application(s)") for professional services rendered and expenses incurred during the period commencing February 1, 2010 through May 31, 2010; and a hearing having been held before this Court to consider the Application(s) on _____; and notice having been given pursuant to Federal Rules of Bankruptcy Procedure 2002(a)(7) and (c)(2); and due consideration having been given to any responses thereto; and sufficient cause having been shown therefor, it is hereby

ORDERED that the Application(s) is/are granted to the extent set forth in Schedule "A".

Date: New York, New York

United States Bankruptcy Judge
Southern District of New York

[illegible]

**Fees held back are treated as not having been awarded.

INITIALS: _____ USBJ